FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Cornelia Gruman
DOCKET NO.: 07-23471.001-R-1
PARCEL NO.: 14-17-303-032-0000

The parties of record before the Property Tax Appeal Board are Cornelia Gruman, the appellant, by attorney James E. Doherty, of Thomas M. Tully & Associates in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds ***a reduction*** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$10,835
IMPR.:	$91,056
TOTAL:	$101,891

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a seven year old, 3,252 square foot, two-story, masonry, townhome that is situated on a 3,604 square foot lot. Features include a full unfinished basement, a two-car detached garage, and air conditioning.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted information regarding four suggested comparable properties located in the subject property's neighborhood code. These comparables consist of two or three-story, masonry, townhomes that range in age from seven to 19 years old and range in size from 2,437 to 3,082 square feet. Features include a two-car garage, one fireplace, and air conditioning. These comparables have improvement assessments that range from $17.05 to $18.03 per square foot of living area. The subject's improvement assessment is $37.57 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of $133,003 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information regarding one suggested comparable property located next door to the subject property. The suggested comparable is a two-story, masonry, townhome that is seven years old and contains 3,252 square feet. Features include a full unfinished basement, a two – car garage, and air conditioning. This property has an improvement assessment of $37.43 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The parties submitted a total of five suggested comparables for the Board's consideration. The Board finds the board of review's comparable #1 and the appellant's comparables #2 and #3 to be the most similar to the subject in location, size and design. These comparables had improvement assessments that ranged from $17.93 to $37.43 per square foot of living area. The subject's improvement assessment of $37.57 per square foot of living area is above the range established by the most similar comparables. After considering adjustments and the differences in the appellant's comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman

Member

Member

Member

Acting Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 20, 2012

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board’s decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.