



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Royal B. Martin
DOCKET NO.: 07-23864.001-R-1
PARCEL NO.: 05-20-409-004-0000

The parties of record before the Property Tax Appeal Board are Royal B. Martin, the appellant(s), by attorney David R. Bass, of Thompson Coburn LLP in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$ 47,124
IMPR.: \$ 90,059
TOTAL: \$ 137,183

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 18,700 square foot parcel of land improved with an 83-year old, two-story, frame and masonry, single-family dwelling containing 2,698 square feet of living area, three and one-half baths, one fireplace, and a full, finished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of five properties suggested as comparable. The properties are described as two-story, frame and masonry, stucco or frame, single-family dwellings. Features include between two or two and one-half baths, one or two fireplaces, air conditioning for one property, and, for all properties, partial or full basements with one finished. The properties range: in age from 84 to 120 years; in size from 2,480 to 2,922 square feet of living area; and in improvement assessments from \$27.57 to \$30.05 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 improvement assessment of \$90,059 or \$33.38 per square foot of living area was disclosed. In support of the subject's assessment, the board of review submitted descriptions and assessment information on three properties suggested as comparable. The properties are described as two-story, frame and masonry, single-family dwellings. Features include three and one-half or three and two-half baths, one or two fireplaces, air conditioning for one property, and, for all properties, full basements with one finished. The properties range: in age from 81 to 84 years; in size from 2,560 to 3,204 square feet of living area; and in improvement assessments from \$33.38 to \$38.68 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 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). A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). After an analysis of the assessment data, the PTAB finds the appellant has not met this burden.

The parties presented a total of eight properties suggested as comparable. The PTAB finds the appellant's comparables #4 and the board of review's comparables #1 and #3 most similar to the subject in size, design, construction and/or age. The properties range: in age from 81 to 115 years; in size from 2,560 to 2,870 square feet of living area; and in improvement assessments from \$29.19 to \$37.59 per square foot of living area. In comparison, the subject's improvement assessment of \$33.38 per square foot of living area is within the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessment is not 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: December 21, 2012

Allen Castrovillari

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.