FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kathy Osberger
DOCKET NO.: 07-23871.001-R-1
PARCEL NO.: 14-08-418-059-0000

The parties of record before the Property Tax Appeal Board are Kathy Osberger, the appellant, by attorney Jason T. Shilson, of O'Keefe Lyons & Hynes, LLC 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:	$20,408
IMPR.:	$95,169
TOTAL:	$115,577

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a 4,902 square foot parcel located at 806 West Castlewood Terrace[1], Chicago, Lake View Township, Cook County. It is improved with a 3-story dwelling of masonry construction containing 3,369 square feet of living area. The dwelling is 18 years old and built on a slab foundation. Features of the home include central air conditioning, a fireplace and a 2½-car garage.

The appellant's appeal is based on unequal treatment in the assessment process regarding the land only. The appellant does not dispute the assessment of the improvement. The appellant submitted information on four comparable properties with improvements. Comparable #1 is a 6,555 square foot parcel located at 816 W. Castlewood Terrace. It has a land assessment of $19,906, or $3.04 per square foot of land area. Comparable #2 is an 8,543 square foot parcel located at 800 W. Castlewood Terrace, with a land assessment of $25,943, or $3.04 per square foot of land area. Comparable #3 is a 6,612 square foot parcel located at 817 W. Castlewood Terrace with a land assessment of $20,079, or $3.04 per square foot of land area. Comparable #4 is a 7,216

[1] The Assessor's office lists 810 West Castlewood Terrace.

square foot parcel located at 801 W. Castlewood Terrace with a land assessment of $21,913, or $3.04 per square foot of land area. The subject's land assessment is $20,408, or $4.16 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties with improvements. Comparable #1 is a 5,060 square foot parcel located at 811 W. Castlewood Terrace. It has a land assessment of $21,065, or $4.16 per square foot of land area. Comparable #2 is a 6,612 square foot parcel located at 817 W. Castlewood Terrace, with a land assessment of $20,079, or $3.04 per square foot of land area. Comparable #3 is a 7,216 square foot parcel located at 801 W. Castlewood Terrace with a land assessment of $21,913, or $3.04 per square foot of land area. Comparable #4 is a 8,575 square foot parcel located at 830 W. Buena Avenue with a land assessment of $26,040, or $3.04 per square foot of land area. Board of review's comparable #2 is the same property as appellant's comparable #3. Based on this evidence, the board of review requested confirmation of the subject's land 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 land assessment is not warranted.

The appellant contends unequal treatment in the subject's land 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 not met this burden.

The Board finds the four comparables submitted by the appellant and comparables #1, #2 and #3 submitted by the board of review were very similar to the subject in location, being in the same block. The Board takes notice that the board of review's comparable #1 was most similar to the subject in size. These seven comparables had land assessments of $3.04 or $4.16 per square foot of land area. The subject's land assessment of $4.16 per square foot of land area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land assessment is equitable and a reduction in the subject's 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.

Chairman

Member

Member

Member

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: March 18, 2011

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.