



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

APPELLANT: David Suttle  
DOCKET NO.: 07-23967.001-R-1  
PARCEL NO.: 05-07-407-029-0000

The parties of record before the Property Tax Appeal Board are David Suttle, 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:** \$ 27,475  
**IMPR.:** \$ 61,039  
**TOTAL:** \$ 88,514

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 11,448 square feet of land improved with a 67-year old, two-story, frame, single-family dwelling. The improvement contains 2,631 square feet of living area as well as two full and one half-baths, a full basement, one fireplace, and a two-car garage.

The appellant argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for four suggested comparables as well as property characteristic printouts for these properties. They are improved with a two-story, single-family dwelling of frame or stucco exterior construction. They range: in bathrooms from two full baths to three full and one half-baths; in age from 87 to 114 years; in improvement size from 2,445 to 2,958 square feet of living area; and in improvements assessments from \$20.33 to \$24.51 per square foot after correcting the appellant's calculations. In comparison, the subject's improvement assessment is \$28.15 per square foot of living area. The

properties included one or two fireplaces as well as basement and garage area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$101,538. The board of review submitted descriptive and assessment data relating to four suggested comparables. The properties are improved with a two-story, frame, single-family dwelling. They range: in bathrooms from two full and one half-baths to three full and one half-baths; in age from 72 to 84 years; in improvement size from 2,471 to 2,861 square feet of living area; and in improvement assessments from \$28.37 to \$29.66 per square foot. The properties include basement and garage area as well as one fireplace. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney indicated that the appellant's suggested comparables are located within the subject's subarea and within the 400+ block area, as is the subject property. In contrast, the rebuttal stated that the board of review's suggested comparables are not located within the subject's area as evidenced by the properties' parcel numbers.

After considering the arguments as well as reviewing 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). After an analysis of the data, the Board finds that the appellant has met this burden.

Upon due consideration of the evidence submitted by the parties, the Board finds that the appellant's comparables are most similar to the subject in location, style, improvement size, and/or amenities. In analysis, the Board accorded most weight to these comparables, which range in improvement assessments from \$20.33 to \$24.51 per square foot of living area. The subject's improvement assessment at \$28.15 per square foot is above the range established by these comparables.

The Board accorded diminished weight to the board of review's properties due to a disparity in proximity to the subject and in amenities.

Therefore, the Board finds that the appellant has demonstrated that the subject is inequitably assessed and that 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.

*Ronald 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: November 30, 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.