



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

APPELLANT: Charles Duff  
DOCKET NO.: 07-24146.001-R-1  
PARCEL NO.: 11-19-112-011-0000

The parties of record before the Property Tax Appeal Board are Charles Duff, the appellant, by attorney Michael Griffin of 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: \$ 11,352  
IMPR.: \$ 35,000  
TOTAL: \$ 46,352**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of masonry construction containing 1,228 square feet of living area. The dwelling is 51 years old and has a full, unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as one or one and one-half story frame, masonry, or frame and masonry dwellings that range in age from 51 to 56 years old. Based on their parcel index numbers, the comparables are located in close proximity of the subject property. The comparable dwellings range in size from 1,344 to 1,715 square feet of living area. Each comparable has one or two fireplaces and a garage, either one-car or one and one-half car. Three dwellings have central air conditioning. The appellant did not include any data concerning basements for the properties. The comparables have improvement assessments ranging from \$22.96 to \$28.98 per square foot of living area. The subject's improvement assessment is \$30.92 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 final assessment was disclosed.

The board of review presented descriptions and assessment information on two comparable properties. Based on their parcel index numbers, one of the comparables is located near the subject, and the other is located a good distance away from the subject. One comparable is an 87-year old, one-story masonry dwelling with 1,320 square feet of living area, a full, unfinished basement, central air conditioning, and a two-car garage. The other comparable is a 53-year old, one and one-half story masonry dwelling with 1,285 square feet of living area, a full, finished basement, and a two-car garage. These properties have improvement assessments of \$31.06 and \$32.19 per square foot of living area, respectively. 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.

Both parties submitted assessment data on a total of six equity comparables. The comparable numbered one by the board of review was 36 years older than the subject, and the comparable numbered two differed in style and was not located near the subject. As a result, the comparables submitted by the board of review received reduced weight in the Board's analysis. The comparables numbered one and two by the appellant were much larger than the subject, and comparable two also differed in style. As a result, the comparables numbered one and two by the appellant also received reduced weight. The comparables numbered three and four by the appellant were most similar to the subject in location, style, and age, and they were generally similar in exterior construction and size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$27.36 and \$28.98 per square foot of living area. The subject's improvement assessment of \$30.92 per square foot of living area falls above these amounts. After considering adjustments and the differences in both parties' 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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 23, 2010

*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.