FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Pete Domain
DOCKET NO.: 07-25414.001-R-1 through 07-25414.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Pete Domain, the appellant, by attorney Edward M. Burke of Klafter & Burke 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-25414.001-R-1	17-28-327-014-0000	6,168	13,160	$19,328
07-25414.002-R-1	17-28-327-015-0000	6,425	6,482	$12,907

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is situated on two parcels. The parcels are improved with a one-story dwelling of masonry construction containing 1,058 square feet of living area. The dwelling is 69 years old. Features of the home include a full finished basement and a two-car detached garage.

The appellant's appeal is based on unequal treatment in the assessment process. When the appellant completed section 2d of the residential appeal form, he indicated that the appeal was being based on comparable sales. However, the evidence submitted by the appellant indicated that the appeal was based on assessment equity. The appellant submitted two assessment grids with four comparables on one grid and five on a second grid. When the appellant completed section 5 of the residential appeal form, he provided information on four comparable properties described as one-story frame or masonry dwellings that are either 118 or 123 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The comparable dwellings range in size from 1,364 to 1,701 square feet of living area. Each has a full unfinished basement, and two have garages. The four comparables have improvement assessments ranging from $15.55 to $17.66 per square foot of living area. The appellant also provided another assessment grid which included information on a comparable not included on the

grid analysis in the residential appeal form. Comparable five is a one-story dwelling of masonry construction with 1,120 square feet of living area and a full finished basement. However, its age was not disclosed. The comparable five has an improvement assessment of $17.58. The subject's improvement assessment is $18.57 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 final assessment of $32,235 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story masonry dwellings that range in age from 90 to 118 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The dwellings range in size from 1,089 to 1,161 square feet of living area. Each dwelling has a full basement, with one being finished. Each comparable has a one and one-half or two-car detached garage and a full basement, with three being finished. These properties have improvement assessments ranging from $19.88 to $21.36 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 not 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 not met this burden.

Both parties presented assessment data on a total of nine equity comparables. Eight of the comparables submitted by both parties were older than the subject, and the age of the appellant's comparable numbered five was not disclosed. However, the appellant's comparables numbered one through four were also much larger in size than the subject. As a result, they received reduced weight in the Board's analysis. The Board finds the appellant's comparable numbered five and the comparables submitted by the board of review were most similar to the subject in size. They were also similar in style and exterior construction, and four of these comparables had full finished basements like the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $17.58 to $21.36 per square foot of living area. The subject's improvement assessment of $18.57 per square foot of living area falls 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 improvement 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: April 22, 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.