



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

APPELLANT: Tim Maxwell
DOCKET NO.: 07-25608.001-R-1 through 07-25608.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Tim Maxwell, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-25608.001-R-1	04-24-303-011-0000	6,336	64,856	\$71,192
07-25608.002-R-1	04-24-303-012-0000	6,336	64,856	\$71,192

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 13,200 square feet of land improved with a 3-year old, two-story, masonry, single-family dwelling. The improvement contains 4,397 square feet of living area as well as a full basement, one fireplace, and a three-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 three suggested comparables. They are improved with a two-story, single-family dwelling with varying exterior construction. They range: in age from 7 to 8 years; in improvement size from 4,027 to 4,418 square feet of living area; and in improvements assessments from \$22.68 to \$30.63 per square foot. In comparison, the subject's improvement assessment is \$36.08 per square foot of living area. The properties also include varying amenities. 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 \$171,354. The board of review failed to submit any suggested comparables in support of the subject's assessment. However, the board of review noted on its empty grid analysis that the subject sold on April 1, 2006 for a price of \$1,712,500. As a result of its analysis, the board requested confirmation of the subject's assessment.

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 style, improvement age, size, and/or amenities. In analysis, the Board accorded most weight to these comparables, which range in improvement assessments from \$22.68 to \$30.63 per square foot of living area. The subject's improvement assessment at \$36.08 per square foot is above the range established by these comparables.

The Board accorded diminished weight to the board of review's mention of the subject's sale due to the absence of any data to reflect that said sale was an arm's length transaction as well as the absence of any equity comparables to support the subject's assessment.

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.



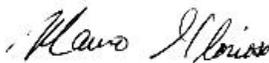
Chairman



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: August 23, 2013



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.