



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

APPELLANT: Christopher Donnelly
DOCKET NO.: 07-25790.001-R-1
PARCEL NO.: 05-21-118-011-0000

The parties of record before the Property Tax Appeal Board are Christopher Donnelly, the appellant, by attorney Anthony M. Farace of Amari & Locallo 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: \$ 29,667
IMPR.: \$ 129,699
TOTAL: \$ 159,366

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 3,572 square feet of living area. The dwelling is 17 years old and is in deluxe condition. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a two-car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on ten comparable properties described as two-story frame, masonry, or frame and masonry dwellings that range in age from seven to fifty-nine years old. The comparables have the same assigned neighborhood code as the subject, and one is located on the same block as the subject. The comparable dwellings range in size from 2,539 to 3,760 square feet of living area. One dwelling has a slab foundation; one has a partial finished basement; and eight have unfinished basements, either full or partial. Each comparable has central air conditioning and a garage, and nine have one or two fireplaces. The comparables have improvement assessments ranging from \$25.80 to \$32.71 per square foot of living area. The subject's improvement assessment is \$36.31 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 four comparable properties consisting of two-story frame, masonry, or frame and masonry dwellings that range in age from three to fifty-six years old. The comparables have the same assigned neighborhood code as the subject. The dwellings range in size from 3,387 to 3,772 square feet of living area, and one is in deluxe condition. Three dwellings have full finished basements, and one has a full unfinished basement. Each comparable has central air conditioning, one to three fireplaces, and a two-car garage. These properties have improvement assessments ranging from \$18.64 to \$41.00 per square foot of living area. The comparable assessed at \$18.64 had a 50% prorated assessment, indicating an improvement assessment at 100% of \$37.28 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 14 equity comparables. The appellant's comparables numbered two, three, five, six, and ten were much smaller than the subject, and comparables numbered one through six and eight through ten were from 11 to 42 years older than the subject. The comparable numbered one by the board of review was 39 years older than the subject, and comparable numbered three was 14 years newer. As a result, all of these comparables received reduced weight in the Board's analysis. The Board finds that the most similar comparables to the subject were the appellant's comparable numbered seven and the comparables numbered two and four by the board of review. These three comparables were each seven years old and were the most similar to the subject in age. These three comparables had frame or frame and masonry exterior construction, and they were also very similar to the subject in design and features. In addition, the board of review's comparable two was the most similar to the subject in size. 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 \$32.23 to \$41.00 per square foot of living area. The subject's improvement assessment of \$36.31 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.

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 18, 2011

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.