



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

APPELLANT: John F. Moynihan  
DOCKET NO.: 07-25891.001-R-1  
PARCEL NO.: 04-26-308-019-0000

The parties of record before the Property Tax Appeal Board are John F. Moynihan, the appellant(s); 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:** \$ 16,397  
**IMPR.:** \$ 57,576  
**TOTAL:** \$ 73,973

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 40-year-old, two-story style single-family dwelling of frame and masonry construction. Containing 2,678 square feet of living area, the subject features two and one-half baths, a full, unfinished basement, air conditioning, a fireplace and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant argued that the subject improvement is sited on the least desirable lot and on the least desirable street in the neighborhood. The appellant further argued that in previous years the assessor and the board of review have recognized the subject's desirability factor and reduced its assessment. The appellant submitted information on six comparable properties described as two-story frame and masonry constructed dwellings that are from 39 to 45 years old for consideration. These properties are located within four blocks of the subject. The comparables contain from 1,531 to 2,692 square feet of living area and feature two and one-half

baths, basements, central air conditioning, fireplaces and garages. The improvement assessments range from \$23.24 to \$29.96 per square foot of living area. Photographs of the subject and its environs; the comparables; and seven other properties were submitted along with documentation submitted on the assessor and board of review level. 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 subject's improvement assessment is \$21.50 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties located within the same survey block as the subject. Consisting of two-story frame and masonry dwellings, the comparables range in age from 43 to 45 years old. The dwellings feature two full baths, one or two half baths; full basements, central air conditioning, fireplaces and two car garages. The dwellings range in size from 2,620 to 2,831 square feet of living area and have improvement assessments ranging from \$22.66 to \$24.66 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted an appraisal as of January 2008 and a September 2008 voluntary evacuation advisory letter due to storm conditions from the Village of Glenview. This is new evidence submitted under the guise of rebuttal. *The Official Rules of the Property Tax Appeal Board* §1910.66(b) states in pertinent part:

- b) Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties.

Therefore, the Property Tax Appeal Board will not consider the appraisal or the advisory letter in its analysis of the evidence.

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.

The Property Tax Appeal Board finds that all of the comparables submitted by the parties are similar to the subject in design, exterior construction, location, amenities and/or age. These comparables had improvement assessments that ranged from \$22.66 to \$29.96 per square foot of living area. The subject's improvement assessment of \$21.50 per square foot of living area is below the range established by these properties.

Next, the Property Tax Appeal Board finds the appellant's argument the subject's assessment is excessive due to its inferior location unpersuasive. The parties submitted ten comparables all of which are located in close proximity to the subject and all of these properties have per square foot improvement assessments higher than the subject. It appears that assessment officials have taken into consideration the subject's location when reassessing its improvement assessment.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not warranted.

Lbs/09

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.

*Donald 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: October 28, 2009

*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.