



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

APPELLANT: Diane & Walter McDonald
DOCKET NO.: 07-25960.001-R-1
PARCEL NO.: 08-11-301-003-0000

The parties of record before the Property Tax Appeal Board are Diane & Walter McDonald, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$ 13,225
IMPR: \$ 79,056
TOTAL: \$ 92,281

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 11,021 square feet of land, which is improved with a one year old, two-story, masonry, single-family dwelling containing 4,941 square feet of living area.¹ The subject includes four and one-half baths, air conditioning, a three-car garage, and a full unfinished basement. The appellant's appeal is based on unequal treatment in the assessment process.

In support of the equity argument, the appellant, via counsel, submitted descriptive and assessment information on five

¹ The appellant contends that the subject contains 4,941 square feet of living area, while the board of review's grid sheet states that the subject contains 5,534 square feet of living area. The appellant stated that this ambiguity had been clarified at the board of review level, where the subject's improvement size was found to be 4,941 square feet of living area. According to the appellant, with this change, the board of review also changed the subject's classification under the Cook County Classification of Real Property Ordinance from a class 2-09 to a class 2-05. The appellant now argues that the property should be a class 2-08. The board of review's notes in appeal cover sheet states that the subject is a class 2-09. However, the Freedom of Information Act printout submitted by the board of review states that the subject's improvement size is 4,941 square feet of living area, and it is now classified as a class 2-08. Therefore, the Board does not consider these issues in dispute for this appeal, as both sides have submitted agreeing evidence.

properties suggested as comparable to the subject. These properties are described as two-story, masonry, single-family dwellings that are from three to seven years old, and contain from 4,524 to 4,924 square feet of living area. Additionally, the suggested comparables have from three and one-half to four and one-half baths, four of the properties have from one to three fireplaces, all of the properties have air conditioning, all of the properties have a garage, ranging from a two-car to a three and one-half-car garage, and either a full unfinished basement, or a partial basement with a formal recreation room. These suggested comparables have improvement assessments ranging from \$14.80 to \$17.31 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal" wherein the subject's final assessment of \$121,000 was disclosed. The board of review did not submit any comparables. The subject's improvement assessment is \$21.81 per square foot of living area. Based on this submission, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant stated that the board of review did not submit any evidence. Additionally, the appellant asked that the subject's 2008 assessment, which was reduced by the board of review, be applied to this appeal.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "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 this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 645-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has met this burden.

The Board finds that all of the comparables submitted by the appellant were most similar to the subject in location, size,

style, exterior construction, features, and/or age. 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 \$14.80 to \$17.31 per square foot of living area. The subject's improvement assessment of \$21.81 per square foot of living area is above the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: December 21, 2012

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.