



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

APPELLANT: Henry Taylor, III  
DOCKET NO.: 07-26180.001-R-1  
PARCEL NO.: 04-35-403-022-0000

The parties of record before the Property Tax Appeal Board are Henry Taylor, III, the appellant(s), by attorney George J. Behrens, of McCracken, McCracken & Behrens, P.C. 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:** \$25,768  
**IMPR.:** \$91,480  
**TOTAL:** \$117,248

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 21,474 square foot parcel of land improved with a 60-year old, two-story, masonry, single-family dwelling containing 4,055 square feet of living area with two and one-half baths, a full finished basement, air conditioning, and a two-car garage. The appellant argued both unequal treatment in the assessment process and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of three properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry or frame and masonry, single-family dwellings with three and one-half baths, air conditioning, and one or two fireplaces. The properties range: in age from 58 to 61 years; in size from 4,546 to 4,852 square feet of living area; and in improvement assessments from \$20.94 to \$22.08 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In addition, the appellant submitted the plat of survey showing that the rear 50 feet of the subject parcel lies in a river easement and should not be counted towards the square footage of

the land area. The river easement is approximately 6,141 square feet. The appellant requests that the land area should be 21,474 square feet minus the 6,141 square feet of river easement totaling 15,333 square feet. 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 improvement assessment of \$91,480 or \$22.56 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable and located within one quarter mile of the subject. The properties are described as two-story, masonry or frame and masonry, single-family dwellings with between three and one-half to four and one-half baths, a unfinished basement and air conditioning for three of the properties, and one to three fireplaces. The properties range: in age from 4 to 58 years; in size from 3,853 to 4,933 square feet of living area; and in improvement assessments from \$22.71 to \$25.24 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 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 PTAB finds the appellant has not met this burden.

The parties presented a total of seven properties suggested as comparable to the subject. The PTAB finds the board of review's comparables most similar to the subject in size, age, design, and location. The properties are described as two-story, masonry or frame and masonry, single-family dwellings with between three and one-half to four and one-half baths, air conditioning for three of the comparables, and between 1 to 3 fireplaces. The properties range: in age from 4 to 58 years; in size from 3,853 to 4,027 square feet of living area; and in improvement assessments from \$22.71 to \$25.24 per square foot of living area. In comparison, the subject's improvement assessment of \$22.56 per square foot of living area is below the range of these comparables. Therefore, 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 improvement assessment is not warranted.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3d Dist. 2002; Winnbago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d (2d Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill. Admin. Code 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction in the subject's assessment is not warranted.

The appellant's evidence is insufficient to show that the subject property's land was overvalued. Appellant's evidence of the plat of survey shows a river easement exists within the lot line of the subject property but does not prove that the mere existence of this river easement diminishes the market value of the subject property. Therefore, the Board finds the subject's land square footage assessment is supported and a reduction in the land 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

*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: June 22, 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.