



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

APPELLANT: Robert & Molly Higgins
DOCKET NO.: 07-26280.001-R-1
PARCEL NO.: 05-29-416-004-0000

The parties of record before the Property Tax Appeal Board are Robert & Molly Higgins, the appellants, by attorney David C. Dunkin, of Arnstein & Lehr 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:

LAND: \$18,455
IMPR: \$114,816
TOTAL: \$133,271

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story, single-family dwelling of masonry construction. It is four years old and contains 2,944 square feet of living area. Features include a full unfinished basement, central air conditioning, four and one-half baths, and a two-car garage. The subject has a classification code of 2-78 under the Cook County Real Property Assessment Classification Ordinance.

The appellants, via counsel, contend assessment inequity. In support of the assessment inequity argument, the appellants submitted information on three suggested comparable properties. The suggested comparables are masonry, or frame and masonry constructed. They range in age from three to four years old and range in size from 3,521 to 3,593 square feet of living area. Features include: a full finished or unfinished basement, central air conditioning, and a two or three-car garage. These comparables have improvement assessments that range from \$33.16 to \$43.00 per square foot of building area. The subject's improvement assessment is \$153,987 or \$52.31 per square foot of

building area. Based on this evidence, the appellants requested a reduction in the subject property's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of \$172,442 was disclosed. To demonstrate the subject was correctly assessed, the board of review presented a description and assessment information regarding three suggested comparable properties. The board of review's comparables #1 and #2 are the same properties as the appellants' comparables #1 and #2. The board of review's suggested comparables consist of two-story, masonry, single-family dwellings located within one-quarter mile of the subject property. These comparables range in size from 3,521 to 3,577 square feet of building area and range in age from three to four years old. Features include: a full finished or unfinished basement, central air conditioning, one or two fireplaces, and a two-car garage. These properties have improvement assessments that range from \$33.16 to \$40.29 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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellants argued assessment inequity 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds the appellants have demonstrated unequal treatment by clear and convincing evidence.

The record contains descriptions and assessment information on four comparables submitted by the parties. The Board finds comparables #1 and #2 submitted by both parties as well as comparable #3 submitted by the board of review are the most similar to the subject property in size, exterior construction, and amenities. These comparables have improvement assessments of \$33.16 to \$40.29 per square foot of building area. The subject has an improvement assessment of \$52.31 per square foot of building area, which falls above the range established by the most similar comparables. Based on this record the Board finds a reduction in the subject's assessment based on assessment inequity is justified.

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: August 28, 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.