



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

APPELLANT: Matt Walsh
DOCKET NO.: 07-26285.001-R-2
PARCEL NO.: 18-19-100-016-0000

The parties of record before the Property Tax Appeal Board are Matt Walsh, the appellant, by attorney Brian P. Liston and attorney Gregory Diamantopoulos, with the Law Offices of Liston & Tsantilis, P.C. in Chicago; the Cook County Board of Review by assistant state's attorneys Charles Cullinan and Ralph Proietti with the Cook County State's Attorneys Office in Chicago; and the intervenor, Hinsdale Township HSD 86, by attorney Alan M. Mullins of Scariano, Himes and Petrarca in Chicago.

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: \$ 118,239
IMPR.: \$ 126,632
TOTAL: \$ 244,871

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 295,598 square feet of land improved with a 25-year old, two-story, masonry, single-family dwelling. The improvement contains four full bathrooms, two fireplaces, and a two-car garage.

The appellant's attorney raised several arguments: first that the subject's improvement size is inaccurate; and second, that there was unequal treatment in the assessment process as the bases of this appeal.

As a procedural matter at hearing, the assistant state's attorney representing the board of review Moved To Commingle the Evidence Submissions in the subject's 2006 and 2007 property tax appeals, while the appellant objected. Upon consideration of the parties' positions, the Board denied the board of review's motion.

As to the subject's improvement size, the parties jointly entered into a stipulation that the subject's improvement contains 5,934 square feet of living area.

As to the equity argument, the appellant submitted descriptive and assessment data as well as black and white, enlarged photographs for six suggested comparables located on the same street as that of the subject. The properties were improved with a two-story or three-story, masonry, single-family dwelling. They range: in age from 12 to 16 years; in bathrooms from three full and one half-bath to four full and one half-bath; in size from 5,122 to 7,024 square feet of living area; and in improvement assessments from \$18.38 to \$21.34 per square foot. Amenities include a full or partial basement, one to three fireplaces, and either a three-car or four-car garage. The subject's improvement assessment is \$41.62 per square foot of living area.

At hearing, the appellant's attorney asserted that the appellant's comparables support a reduction in the subject's assessment. He also indicated that he had no personal knowledge of whether the submitted photographs of the suggested comparables accurately reflect the properties as of the assessment date at issue, January 1, 2006.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$365,221. In addition, the board of review submitted descriptive and assessment data relating to four suggested comparables located within a one-quarter mile radius of the subject.

These properties are improved with a two-story, masonry or frame and masonry, single-family dwelling. They range: in age from four to 15 years; in size from 5,351 to 7,253 square feet of living area; in bathrooms from five to seven baths; in fireplaces from three to four; and in improvement assessments from \$6.79 to \$24.12 per square foot of living area. All improvements include a full basement and a multi-car garage.

Moreover, the board of review's analysis reflects that the subject and properties #1 and #4 are accorded a deluxe condition, while properties #2 and #3 are accorded an average condition without further explanation. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the assistant state's attorney argued that the appellant's burden of clear and convincing evidence is a difficult burden to met, while he referred to certain portions of three Appellate Court decisions relating to burdens of proof, while providing courtesy copies for the record.

Previously the intervenor had adopted the evidence submitted by the board of review. At hearing, the intervenor's attorney asserted that the photographs submitted by the parties reflect

that this subject property is a one-of-a-kind property that cannot be compared with any of the other properties.

After considering the arguments as well as reviewing 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 data, the Board finds that the appellant has met this burden.

The Board finds that all of the comparables submitted by the parties support a reduction in the subject's improvement assessment. The parties submitted grid analyses reflecting numerous equity comparables without any supporting testimony regarding these properties. Nevertheless, the Board finds that comparables #2, #4, and #6 submitted by the appellant are most similar to the subject in style, improvement size and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement size from 5,776 to 6,730 square feet of living area and in improvement assessments from \$18.38 to \$21.34 per square foot of living area. After making adjustments to the comparables, the Board finds that the subject's improvement assessment at \$41.62 per square foot is above the range established by these comparables.

The Board accorded diminished weight to the remaining properties due to a disparity in improvement condition, size, age and/or location.

As a result of this analysis, the Board finds that the appellant has adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a reduction 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: April 20, 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.