



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

APPELLANT: John Conway
DOCKET NO.: 07-26521.001-R-1
PARCEL NO.: 13-06-107-023-0000

The parties of record before the Property Tax Appeal Board are John Conway, the appellant; 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: \$ 9,200
IMPR.: \$ 51,168
TOTAL: \$ 60,368

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 10,000 square foot parcel improved with an eight-year-old, two-story, single-family dwelling of frame construction containing 2,672 square feet of living area and located in Jefferson Township, Cook County. Features of the residence include three full bathrooms, a full-unfinished basement, central air-conditioning, a fireplace and a one-car detached garage.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the three suggested comparables consist of multi-story, single-family dwellings of frame construction located within one-half mile of the subject. The improvements range in size from 2,609 to 3,432 square feet of living area and range in age from five to thirteen years old.

The comparables contain two and one-half bathrooms, a finished or unfinished basement, central air-conditioning and a two-car detached garage. Two comparables have a fireplace. The improvement assessments range from \$13.00 to \$16.50 per square foot of living area.

At hearing, the appellant argued that the appellant's comparables are similar to the subject in exterior construction, age, amenities and location and should be considered as such by the Property Tax Appeal Board. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$60,368. The subject's improvement assessment is \$51,168 or \$19.15 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame construction with the same neighborhood code as the subject. The improvements range in size from 2,068 to 2,702 square feet of living area and range in age from two to 57 years old. The comparables contain one and one-half, two or two and one-half bathrooms and a one-car or two-car garage. Two comparables have central air-conditioning and three comparables have fireplaces as well as a full-finished or unfinished basement. The improvement assessments range from \$19.73 to \$22.05 per square foot of living area.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a one-page letter arguing that the board's comparables do not resemble the subject.

After hearing the testimony 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's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). 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 appellant has not overcome this burden.

The Board finds the appellant's comparable three and the board of review's comparables one and two to be the most similar

properties to the subject in the record. These three properties are similar to the subject in improvement size, exterior construction, amenities, age and location and have improvement assessments ranging from \$16.50 to \$22.05 per square foot of living area. The subject's per square foot improvement assessment of \$19.15 falls within the range established by these properties. The Board finds the four remaining comparables, although similar to the subject in many respects, are significantly larger or smaller in size of living area as compared to the subject. Accepted assessment theory suggests that as building size increases the value per square foot decreases, all other things being equal. In the instant case, the Board finds this theory is exemplified, the larger dwellings have lower per square foot assessments, and the smaller dwellings have higher per square foot assessments. Also, the board's two remaining comparables are accorded less weight because they differ from the subject in age. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's 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

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: May 20, 2011

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.