FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: David Tucker
DOCKET NO.: 07-26652.001-R-1
PARCEL NO.: 05-21-302-015-0000

The parties of record before the Property Tax Appeal Board are David Tucker, the appellant(s), by attorney Adam E. Bossov, of Law Offices of Adam E. Bossov, 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 ***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:	$ 20,440
IMPR.:	$100,942
TOTAL:	$121,382

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 7,000 square feet of land, which is improved with a four year old, two-story, frame, single-family dwelling containing 2,462 square feet of living area. The dwelling contains three and one-half baths, a full finished basement, air conditioning, one fireplace, and a two-car garage. 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 seventeen comparable properties described as two-story, frame, masonry, or frame and masonry, single-family dwellings that range in age from 1 to 47 years old, and in size from 2,383 to 3,693 square feet of living area. The properties have from two and one-half to four and one-half baths, and either one or two fireplaces. Eight of the properties have a full unfinished basement, eight have a full finished basement, and one has a partial unfinished basement. All of the comparables have a two-car garage except Comparable #11 (which has no garage), and all seventeen of the properties have air conditioning. The comparables have improvement assessments ranging from $31.56 to $42.85 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $137,500 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on three comparable properties consisting of two-story, frame, single-family dwellings that range in age from 4 to 32 years old, and in size from 2,380 to 2,778 square feet of living area. All of the comparables have two and one-half baths, and air conditioning. Two of the comparables have a full unfinished basement, while one comparable has a full basement with a formal recreation room. One dwelling has a fireplace, and another dwelling has two fireplaces. Two properties have a two-car garage, and one property has a two and one-half-car garage. These properties have improvement assessments ranging from $33.60 to $49.93 per square foot of living area. The subject's improvement assessment is $47.55 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. 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 Du Page Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Board finds Comparable #17 submitted by the appellant, and Comparables #2 and #3 submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features, and 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 $33.60 to $42.42 per square foot of living area. The subject's improvement assessment of $47.55 per square foot of living area is above the range established by the most similar comparables. The remaining comparables submitted by the parties were given diminished weight because of the difference between

the comparable's improvement size and the subject's improvement size. After considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds 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.

Chairman

Member

Member

Member

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

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.