



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

APPELLANT: John L. Marks  
DOCKET NO.: 07-26816.001-R-1  
PARCEL NO.: 10-33-433-050-0000

The parties of record before the Property Tax Appeal Board are John L. Marks, the appellant, by attorney Brian P. Liston, of Law Offices of Liston & Tsantilis, 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:** \$ 19,641  
**IMPR.:** \$ 118,824  
**TOTAL:** \$ 138,465

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property contains a 12,276 square foot parcel of land improved with a one and two-story dwelling of masonry construction containing 4,753 square feet of living area. The dwelling is 66 years old. Features of the home include a fireplace and air conditioning.

The appellant, via counsel, raised two arguments: that the improvement assessment per square foot amount proffered by the county is inaccurate; and that there was an unequal treatment in the assessment process.

As to the improvement assessment per square foot amount, the appellant submitted an assessment grid analysis indicated that the total per square foot is \$29.13. In contrast, the board of review submitted a assessment grid analysis indicated a \$25.00 per square foot assessment total.

As to the equity argument, the appellant submitted information on three comparable properties described as two-story, masonry

dwellings that range: in age from 66 to 69 years; in size from 2,860 to 4,286 square feet of living area; and in improvement assessments from \$13.79 to \$19.92 per square feet of living area. Features include two and one half-baths to four full baths and air conditioning. The subject's improvement assessment is \$29.13 per square feet of living area. 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 final assessment of \$138,465 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story, masonry dwellings. The dwellings range: in age from 66 to 68 years; and in size from 3,649 to 4,510 square feet of living area. Features include two and one half-baths to six and one half-baths and a two-car garage. These properties have improvement assessments ranging from \$20.22 to \$25.79 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 Board further finds a reduction in the subject's assessment is not warranted.

As to the issue of improvement assessment per square foot amount for the subject property, the Board finds that the best evidence was submitted by the board of review, via their assessment grid analysis. Furthermore, the Board finds that the error is a mere miscalculation on the appellant's part. In fact, the appellant's comparable #3 was miscalculated as well. Therefore, the Board finds that the subject has an improvement assessment of \$25.00 and comparable #3 has an improvement assessment of \$20.97 per square foot of living area.

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 Board finds the appellant has not met this burden.

The Board finds comparable #1 submitted by the appellant and the comparables submitted by the board of review were most similar to the subject in location, size, exterior construction 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 \$13.79 to \$25.79 per square foot of living area. The subject's improvement assessment of \$25.00 per square foot of living area is within the range established by the most similar comparables. 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.

*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: 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.