



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

APPELLANT: John Wood
DOCKET NO.: 07-27332.001-R-1
PARCEL NO.: 12-25-319-034-0000

The parties of record before the Property Tax Appeal Board are John Wood, the appellant, by attorney Michael E. Crane, of Crane & Norcross 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: \$6,697
IMPR.: \$23,689
TOTAL: \$30,386

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction containing 1,145 square feet of living area. The dwelling is 61 years old. Features of the home include a partial, finished basement, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on five comparable properties described as one-story frame or masonry dwellings that range in age from 75 to 93 years old. The comparable dwellings range in size from 1,398 to 1,748 square feet of living area. Four of the five comparables have some unfinished basement area, and three of the comparables have attic living area. Four comparables have two-car garages and one has a one-car garage. The comparables have improvement assessments ranging from \$18,900 to \$25,699 or from \$12.36 to \$14.70 per square foot of living area. The subject's improvement assessment is \$23,689 or \$20.69 per square foot of living area. In further support of the appeal there was a letter from counsel arguing the equity claim, assessor data sheets for the subject and the comparables, and copies of color photographs of the subject and

the comparables. 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 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story masonry dwellings that range in age from 53 to 67 years old. The dwellings range in size from 1,082 to 1,256 square feet of living area. Features include full basements, of which two had recreation room finish. Two of the comparables have central air conditioning; and two have garages. The four comparable properties have improvement assessments ranging from \$26,136 to \$29,228 or from \$20.81 to \$25.34 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.

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 Property Tax Appeal finds the comparables submitted by the board of review to be most similar to the subject property in age, size, and amenities. The board of review's comparables range in size from 1,082 to 1,256 square feet of living area and in age from 53 to 67 years old. The subject property has 1,145 square feet of living area and is 61 years old. Due to their similarities to the subject, the board of review's comparables received the most weight in the Property Tax Appeal Board's analysis. The Board gives diminished weight to the appellant's suggested comparables. All of the properties were significantly larger than the subject in square footage, ranging from having 22% to 53% more living area than the subject. The appellant's comparables were also older than the subject, ranging in age from 75 to 93 years old compared to the subject being 61 years old. In addition, three of the appellant's comparables had attic living area which the subject does not have. Improvement assessments for the most comparable properties submitted as evidence in this appeal range from \$20.81 to \$25.34 per square foot of living area. The subject's improvement assessment of \$20.69 per square foot of living area is below the range established by the four most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the

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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

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: December 21, 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.