



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

APPELLANT: Thomas Barber
DOCKET NO.: 07-27337.001-R-1
PARCEL NO.: 02-17-204-006-0000

The parties of record before the Property Tax Appeal Board are Thomas Barber, the appellant, by attorney Julie Realmuto, of McCarthy Duffy of 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: \$ 10,050
IMPR.: \$ 67,824
TOTAL: \$ 77,874**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a frame single-family dwelling that is 65 years old. Features of the home include a crawl-space foundation, two fireplaces and a two-car garage. The appellant's petition indicates the dwelling is a one-story design with 2,157 square feet. The board of review's evidence indicates the subject is a one and one-half story dwelling with 2,826 square feet of living area.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as one or one and one-half story frame or frame and masonry dwellings that range in age from 56 to 61 years old. The comparable dwellings range in size from 2,012 to 2,696 square feet of living area. The comparables have improvement assessments ranging from \$18.12 to \$20.30 per square foot of living area. The appellant's grid analysis indicates the subject contains 2,157 square feet of living area and has an improvement assessment of \$33.34 per square foot. There was no documentation submitted to support this size. Limited data was submitted on three additional 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 three comparable properties consisting of one or one and one-half story frame or frame and masonry dwellings that range in age from 46 to 68 years old. The dwellings range in size from 2,252 to 2,522 square feet of living area. These properties have improvement assessments ranging from \$20.47 to \$24.58 per square foot of living area. The subject's property characteristic sheet indicates the subject contains 2,826 square feet of living area. This would indicate an improvement assessment of \$25.45 per square foot. 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 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 met this burden.

Initially, the Board finds the only documentation of the subject's size was contained in the board of review's evidence. Thus, the Board finds the subject contains 2,826 square feet of living area. The subject's property characteristic sheet submitted by the board of review is also the only evidence of the subject's design or construction style. The Board also finds that no weight was given to three of the appellant's comparables due to the lack of descriptive evidence. The parties submitted seven comparables with descriptive evidence. The comparables submitted by the appellant differ from the subject in either design or size. Two of the board of review's comparables differed from the subject in either design or size. The board of review's comparable one was similar to the subject in design, exterior construction and size. This comparable has an improvement assessment of \$24.58 per square foot and does not support the subject's improvement assessment of \$25.45 per square foot. After considering adjustments and the 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.

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: March 23, 2010

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.