



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

APPELLANT: Dwight Jones  
DOCKET NO.: 07-27592.001-R-1 through 07-27592.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dwight Jones, the appellant, by attorney David R. Bass, of Thompson Coburn LLP 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-27592.001-R-1	29-08-225-011-0000	\$1,061	\$3,426	\$4,487
07-27592.002-R-1	29-08-225-012-0000	\$1,061	\$3,426	\$4,487

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is two parcels each improved with virtually identical dwellings each described as a 2-story dwelling of frame construction containing 1,672 square feet of living area and built on a crawl-space foundation. Each dwelling is 114 years old.

The appellant's appeal is based on unequal treatment in the assessment process and contention of law. The appellant submitted information on seven comparable properties (which will be referred to as appellant's comparables #1-#7) plus five additional comparables which were attached to the board of review's documentation (which will be referred to as appellant's comparables #8-#12). These twelve comparables are described as 1, 1½ or 2-story frame or frame and masonry dwellings that range in age from 53 to 127 years old. The comparable dwellings range in size from 629 to 1,776 square feet of living area. Ten comparables feature full or partial basements, one has a crawl space foundation, and one had no basement information. Three have central air conditioning, one has a fireplace and eight feature 1, 1½ or 2-car garages. The comparables have improvement assessments ranging from \$1.74 to \$6.38 per square foot of living

area<sup>1</sup>. The subject's improvement assessment is \$2.05 per square foot of living area for each dwelling. 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 2-story frame dwellings that range in age from 102 to 113 years old<sup>2</sup>. The dwellings range in size from 1,440 to 1,773 square feet of living area. All comparables feature full basements, one of which is finished. Three have 2-car garages. These properties have improvement assessments ranging from \$2.54 to \$3.38 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 Board finds appellant's comparables #1 through #7 were lacking assessment data. Comparable #1, #2, #3 and #7 were foreclosures. All pricing was listing price, not sales price. And comparables #1 through #6 were significantly smaller than the subject. Therefore, these seven comparables received little weight in the Board's analysis. The Board finds comparables #8 through #12 submitted by the appellant by way of the board of review's documentation and all four comparables submitted by the board of review were most similar to the subject in size, style, exterior construction, features and age. Due to their similarities to the subject, these nine comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$1.74 to \$3.38 per square foot of living area. The subject's improvement assessment of \$2.05 per square foot of living area (for each dwelling) 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.

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<sup>1</sup> The appellant did not submit any assessment information for comparables #1-#7.

<sup>2</sup> The same four comparables were submitted for each dwelling.

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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.