FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Carla Rydberg
DOCKET NO.: 07-27791.001-R-1
PARCEL NO.: 02-17-404-014-0000

The parties of record before the Property Tax Appeal Board are Carla Rydberg, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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:	$14,908
IMPR.:	$38,241
TOTAL:	$53,194

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 43 year old, two-story, frame, single-family dwelling. It contains 1,821 square feet of living area and is situated on a 62,117 square foot lot. Features include a full finished basement, a two-car garage, and two-and-one-half bathrooms.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted descriptions and assessment information regarding seven suggested comparable properties located in the subject property's neighborhood. The suggested comparables are described as two-story, frame, masonry, or frame and masonry, single-family dwellings that range in age from 28 to 59 years old and range in size from 1,608 to 3,746 square feet of living area. Features include a full or partial finished or unfinished basement, two to five-and-one-half bathrooms, and a two to three-and-one-half-car garage. These properties have improvement assessments that range from $17.62 to $22.39 per square foot of living area. The subject's improvement assessment is $25.28 per square foot 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 improvement assessment of $46,041 or $25.28 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information regarding three suggested comparable properties located in the subject's neighborhood with one comparable located on the subject's block. The suggested comparables consist of two-story, frame or masonry, single-family dwellings that range in age from 30 to 61 years old and range in size from 1,608 to 6,100 square feet of living area. Features include a full finished or unfinished basement, a two or three-car garage, and air conditioning for one property. These properties have improvement assessments that range from $17.30 to $19.75 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 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.

The parties submitted a total of ten comparable properties for the Board's consideration. The board of review's comparables #2 and #3 are the same properties as the appellant's comparables #4 and #5. The Board finds these two comparables as well as the appellant's comparables #6 and #7 are the most similar to the subject in size, design, and style. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables have improvement assessments that range from $19.40 to $22.39 per square foot of living area. The subject's improvement assessment of $25.28 per square foot of living area is above 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 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: June 22, 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.