



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

APPELLANT: Tristan Carrington  
DOCKET NO.: 07-28564.001-R-1  
PARCEL NO.: 24-13-225-006-0000

The parties of record before the Property Tax Appeal Board are Tristan Carrington, the appellant(s); 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:** \$ 7,320  
**IMPR.:** \$ 22,707  
**TOTAL:** \$ 30,027

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 9,150 square foot parcel of land improved with a 64-year old, two-story, frame and masonry, single-family dwelling containing 1,682 square feet of living area, one bath, air conditioning, and a full, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of 10 properties suggested as comparable and located within the subject's neighborhood. Four of these properties are listed on the petition's grid and six properties were presented via the submission of a copy of the assessor's website printout. The properties are described as one or two-story, masonry, single-family dwellings with between one and two baths, air conditioning for two properties, and a full basement. The properties range: in age from 55 to 78 years; in size from 932 to 1,643 square feet of living area; and in improvement assessments from \$13.15 to \$17.66 per square foot of living area. The lots range in size from 3,875

to 7,500 square feet and have land assessments from \$.88 to \$1.12 per square foot of land. Black and white photographs of the subject and six of the suggested comparables were also submitted.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$22,707 or \$13.50 per square foot of living area and land assessment of \$7,320 or \$.80 per square foot were disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame and masonry, single-family dwellings with one and one-half or two baths, a partial or full basement with one finished, air conditioning for two properties, and, for two properties, a fireplace. The properties range: in age from 65 to 76 years; in size from 1,461 to 2,041 square feet of living area; and in improvement assessment from \$13.82 to \$15.97 per square foot of living area. The lots range in size from 3,875 to 6,750 and have land assessments from \$.88 to \$1.12 per square foot of land. 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 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 PTAB finds the appellant has not met this burden.

The parties submitted a total of 14 properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #1 and #2 from the grid and comparables #6 from the assessor's website printouts and the board of review's comparables #1, #2 and #3 most similar to the subject in location, size, age, and design. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are masonry or frame and masonry, two-story, single-family dwellings located on the subject's neighborhood. The properties range: in age from 57 to 66 years; in size from 1,461 to 1,643 square feet of living area; and in improvement assessment from \$13.15 to \$17.66 per square foot of living area. In comparison, the subject's improvement assessment of \$13.50 per square foot of living area is within the range of these comparables. The remaining comparables were given less weight due to disparities in design, and/or size. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the

subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not warranted.

As to the land, the parties submitted a total of 14 properties suggested as comparable to the subject. The PTAB finds that all these properties are similar to the subject in land. The lots range in size from 3,875 to 7,500 and have land assessments from \$.88 to \$1.12 per square foot. In comparison, the subject's land assessment of \$.80 per square foot is below the range of the comparables and PTAB finds a reduction in the land 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

*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 18, 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.