



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

APPELLANT: Marc and Lisa Becker
DOCKET NO.: 07-28846.001-R-1 through 07-28846.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Marc and Lisa Becker, the appellant(s), by attorney Frederick F. Richards III, 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 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-28846.001-R-1	17-04-122-068-0000	22,749	94,275	\$117,024
07-28846.002-R-1	17-04-122-069-0000	15,596	1,014	\$16,610

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,250 square foot parcel of land improved with a eight-year old, masonry, three-story, single-family dwelling containing three and one-half baths, two and one-half car garage, and a full finished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

The appellant's evidence lists the subject as a 3,250 square foot parcel of land improved with a three-story, single-family dwelling containing 3,859 square feet of living area, whereas, the board of review's evidence lists the subject as containing 4,365 square feet of living area. The appellant's evidence includes a building sketch and a signed affidavit by Keith Lewis, an independent appraiser, stating that he personally inspected and measured the subject and calculated that the subject contains 3,859 square feet of living area.

In support of the equity argument, the appellant submitted information on 10 comparable properties described as three or two-story, frame or masonry, single-family dwelling with between two and one-half to three and one-half baths, full and finished basements for six properties, and one to two fireplaces. The properties range: in age from 1 to 19 years old; in size from

2,236 to 4,715 square feet of living area; have improved assessments from \$13.39 to \$24.66 per square feet of living area; and have land assessments from \$1.52 to \$13.72 per square feet of land area. In addition, the appellant submitted color photographs of the subject and comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$173,140 was disclosed. To support the assessment, the board of review submitted 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 one-year old, three-story, frame or masonry, single-family dwellings with between four and five baths, and a partial unfinished or finished basement. The properties range in size from 4,435 to 4,752 square feet of living area and in improvement assessments from \$44.16 to \$47.64 per square foot of living area. In addition, the board of review also submitted the property classification printout evidencing the property as containing 3,906 square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant stated that the comparables submitted by the appellant are similar to the subject in neighborhood, class, type of construction, style, size, etc. and have a lower improvement and land assessment than the subject and that the subject's square footage equals 3,859 per the appellant's evidence.

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 and land 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 not this burden.

As to the subject's square footage, the PTAB finds the subject contains 3,859 square feet of living area per the appellant's evidence. Therefore, the PTAB finds the subject property's square footage reflects an assessment for the improvement of \$44.86 per square foot of living area and an assessment for the land of \$7.00 per square foot of land.

The parties submitted a total of 14 properties suggested as comparable to the subject. The PTAB finds the appellant's

comparables #3, #5, #7, and #9 most similar to the subject in size, construction, and age. These properties are frame or masonry, two to three-story, single-family dwellings. The properties range: in age from 3 to 10 years; in size from 3,022 to 3,948 square feet of living area; in improvement assessments from \$15.07 to \$24.43 per square foot of living area and in land assessments from \$1.52 to \$11.24 per square foot of land. The subject's improvement assessment of \$44.86 per square foot of living area is above the range established by the most similar comparables. However, the subject's land assessment of \$7.00 per square foot of land 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 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

Frank J. Huff

Member

Member

Mario Morris

Member

JR

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 24, 2013

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.