



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

APPELLANT: Timothy Turner  
DOCKET NO.: 07-28885.001-R-1  
PARCEL NO.: 01-12-404-002-0000

The parties of record before the Property Tax Appeal Board are Timothy Turner, the appellant(s); 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:** \$24,881  
**IMPR.:** \$101,016  
**TOTAL:** \$125,897

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 51,836 square foot parcel of land improved with a 19-year old, two-story, masonry, single-family dwelling containing two and one-half baths, two fireplaces, air conditioning, and a partial, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant submitted colored photographs, descriptions and assessment information on a total of four properties suggested as comparable and located within one and one-half blocks of the subject. The properties are described as two-story, frame, single-family dwellings with one and one-half or two and one-half baths, air conditioning, two or three fireplaces, and a finished basement. The properties range: in age from 12 to 18 years; in size from 5,468 to 5,960 square feet of living area; and in improvement assessments from \$17.50 to \$18.94 per square foot of living area.

A letter accompanying the evidence explains how all the suggested comparables are located within the same planned unit development and are subject to the same requirements as the subject. The appellant also submitted a grid listing the property identification number, size, prior assessment, current assessment and change in assessment for 12 properties and a printout listing limited information on the subject and 30 properties in the subject's neighborhood.

The appellant also argued that the subject property's square footage as listed by the county is incorrect. In support of this, the appellant submitted a letter asserting the property only contains 5,523 square feet of living area and explains how this figure was arrived at. The appellant also submitted a copy of the plat of survey for the subject. Based on this evidence, the appellants 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 \$156,692 or \$18.43 per square foot of living area when using 8,502 square feet was 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 a quarter-mile of the subject. The properties are described as two-story, masonry or frame and masonry, single-family dwellings with three and one-half, five and two-half or seven and one-half baths, two, three or four fireplaces, air conditioning, and a full, finished basement. The properties range: in age from one to 19 years; in size from 6,495 to 7,811 square feet of living area; and in improvement assessment from \$18.12 to \$21.94 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter arguing that the square feet of living area for the subject property as listed by the county is incorrect and that several of the board's comparables are located in a different planned unit development which has fewer restrictions than the subject. The letter asserted that the photographs submitted by the board are misleading as to the size of the parcels. In addition, the appellant submitted a copy of the evidence previously submitted by the parties.

At hearing, the appellant, Timothy Turner argued the square feet of living area as listed by the county is incorrect. He testified that the builder used the same plans for the subject as his previous home with differences in ceiling height and garage space. He stated that he has provided these plans to the board of review in prior years and received a reduction based on square footage listed in the plans. Mr. Turner acknowledged that he did not have any documentation from the board of review stating the

reduction was due to a correction in the square footage of the improvement. The record was left open for the appellant to submit copies of the plans for the subject property.

Mr. Turner testified that all the homes within the subject's planned unit development are all similar in improvement size, amenities and lot size. He testified he arrived at a requested assessment amount by reviewing the assessments of the 12 properties listed in one of the grids.

The board of review's representative, Tom Mahoney, testified that board's suggested comparables are all based on the size of the subject at 8,502 square feet of living area.

The appellant testified that three of the board's suggested comparables are located in a different planned unit development and have different restrictions and variances. He asserted that these properties have curbs, water and sewers and higher roof lines. He also argued that the photographs of the subject and the suggested comparables elongate the land and mislead the viewer as to the size of the parcel.

The appellant timely submitted the documents requested by the PTAB. In addition, the appellant submitted copies of a portion of an appraisal. This information was not requested by the PTAB, is new evidence, and, as called for in the rules, will not be reviewed by the PTAB for decision purposes.

After reviewing the testimony 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.

As to the subject square footage, the PTAB finds that the appellant has submitted sufficient evidence to establish that the subject property's square feet of living area as listed by the county is incorrect. The appellant's evidence showed the subject property contained 5,523 square feet of living area. The copy of the building plans from the architect indicates the size of the improvement and was certified. Therefore, the PTAB finds that the subject property contains 5,523 square feet of living area.

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

comparables are the most similar to the subject in size, design, construction, amenities and age. These properties are masonry, two-story, single-family dwellings located within a one and one-half blocks of the subject. The properties range: in age from 12 to 19 years; in size from 5,468 to 5,960 square feet of living area; and in improvement assessments from \$17.50 to \$18.94 per square foot of living area. In comparison, the subject's improvement assessment of \$28.37 per square foot of living area is above the range of these comparables. 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 not supported 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: April 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.