



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

APPELLANT: Donna Lyon
DOCKET NO.: 07-28893.001-R-1
PARCEL NO.: 01-22-105-027-0000

The parties of record before the Property Tax Appeal Board are Donna Lyon, the appellant, by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. 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:

LAND: \$ 27,369
IMPR.: \$ 96,714
TOTAL: \$ 124,083

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction. The dwelling is seven years old and contains 5,322 square feet of living area. Features of the home include a full finished basement, central air conditioning, three fireplaces, and a four-car attached garage. The subject is classified as a class 2-09 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in South Barrington, Barrington Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on seventeen suggested comparable properties described as two-story dwellings of masonry or frame and masonry construction. The comparable properties have the same assigned classification and neighborhood codes as the subject. Two of the comparables are located in the same block as the subject, and the other fifteen comparables are located within seven blocks of the subject. The comparable dwellings are from three to eighteen years old and contain from 5,006 to 6,346 square feet of living area. Eight comparables have full unfinished basements, and nine have unfinished basements, either full or partial. Each comparable has central air conditioning, from one to three fireplaces, and a three or four-car garage. The comparables have improvement

assessments ranging from \$71,926 to \$132,676 or from \$14.33 to \$20.91 per square foot of living area. The subject's improvement assessment is \$196,713 or \$36.96 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$96,714 or \$18.17 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$224,082 was disclosed. The board of review presented a description and assessment information on the subject property; however, the board of review did not submit any equity evidence in support of its assessed valuation of the subject property.

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 appellant presented assessment data on seventeen equity comparables. The board of review did not submit any equity comparables. The subject is a seven-year old, two-story masonry, single-family dwelling with 5,322 square feet of living area. The appellant's comparables were two-story masonry or frame and masonry dwellings with the same classification and neighborhood codes as the subject. Two of the comparables were located on the same block as the subject, and the other fifteen comparables were located within seven blocks of the subject. The comparables were also similar to the subject in age, size, and features. The appellant's comparables had improvement assessments that ranged from \$71,926 to \$132,676 or from \$14.33 to \$20.91 per square foot of living area. The subject's improvement assessment of \$196,713 or \$36.96 per square foot of living area falls above the range established by these comparables. The board of review did not submit any equity evidence to refute the evidence presented by the appellant. As a result, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment commensurate with the appellant's request 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: July 20, 2012

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.