



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

APPELLANT: John Ferguson
DOCKET NO.: 07-29129.001-R-1
PARCEL NO.: 14-33-302-102-0000

The parties of record before the Property Tax Appeal Board are John Ferguson, the appellant, by attorney Thomas J. Thorson in Oak Park, 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: \$ 20,942
IMPR. \$ 101,062
TOTAL: \$ 122,004

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 2,475 square feet of land improved with a 128-year old, three-story, masonry, single-family dwelling. The subject's site is located in North Chicago Township.

The appellant's attorney raised two issues: first, that the county assessor's records regarding the improvement's size and amenities are incorrect; and second, that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the subject's improvement size and amenities, the appellant submitted a portion of a uniform residential appraisal report for the subject property with an effective date of July 12, 2006. The pages contained the appraiser's inspection, a three-story diagram of the improvement with floor size calculations, a plat of survey and data relating to three suggested sale comparables. The plat of survey is signed and dated as of June 26, 2000. Similar measurements are reflected on the appraiser's multi-story diagram of the building with size calculations of 2,590 square feet of gross living area above grade. In addition, the appraiser's inspection of the improvement indicated the following amenities: two full and one

half-baths, a partial basement, one fireplace, and a two-car detached garage. In contrast, the board of review's grid sheet stated that the subject's improvement contained 4,254 square feet of living area, four full and one half-baths, a partial basement, one fireplace, without any garage area. Moreover, the board of review submitted a copy of a property characteristic printout and a photograph of the subject indicating that the subject was improved with a two-story dwelling with 1,944 square feet of living area, two full and one half-baths, one fireplace and a two-car garage.

In support of the equity argument, the appellant submitted photographs, descriptive and assessment data for four suggested comparables located in the subject's neighborhood. The properties were improved with a multi-story, single-family dwelling with frame, masonry, or frame and masonry exterior construction. They range: in baths from two full baths to three full and one half-baths; in age from 65 to 138 years; in size from 2,196 to 2,378 square feet of living area; and in improvement assessments from \$33.07 to \$19.43 per square foot. The subject's improvement assessment is \$40.66 per square foot of living area using the appellant's size assertion of 2,590 square feet. Amenities include a two-car garage, while three properties include a full basement. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$125,803. The board of review did not proffer any evidence in support of the subject's current assessment. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

As to the initial issue of the subject's size and amenities, the Board finds that the best evidence was submitted by the appellant as described above. Therefore, the Board finds that the subject's improvement contains 2,590 square feet of living area as well as a partial basement, two full and one half-baths, one fireplace and a two-car detached garage.

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 data, the Board finds that the appellant has met this burden.

The Board finds that comparables #1, #2 and #4 submitted by the appellant are most similar to the subject in style, improvement

size and age. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$37.64 to \$39.43 per square foot of living area. The subject's improvement assessment at \$40.66 per square foot is above the range established by these comparables.

As a result of this analysis, the Board finds that the appellant has adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a reduction 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 M. Louie

Shawn R. Lerbis

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: October 21, 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.