



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

APPELLANT: John Eberle
DOCKET NO.: 07-29378.001-R-1
PARCEL NO.: 04-10-202-055-0000

The parties of record before the Property Tax Appeal Board are John Eberle, the appellant, by attorney Sonja R. Johnson, of Much Shelist in Chicago; 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: \$ 22,448
IMPR.: \$ 107,894
TOTAL: \$ 130,342

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 5,009 square feet of living area. The dwelling is 18 years old. Features of the home include a full, unfinished basement, central air conditioning, a fireplace, and a three-car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story frame or frame and masonry dwellings that range in age from two to eighty-three years old. The comparables have the same assigned neighborhood code as the subject. According to the appellant, the comparables are located from one to four blocks from the subject property. The comparable dwellings range in size from 5,045 to 5,521 square feet of living area. Two dwellings have unfinished basements, either full or partial; one has a full, finished basement; and one has a slab foundation. Each comparable has central air conditioning and a garage, from two to four-car. Three dwellings have two fireplaces. The comparables have improvement assessments ranging from \$13.75 to \$18.89 per square foot of living area. The subject's improvement assessment is \$21.54 per square foot of living area. Based on this evidence, the

appellant 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 final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story frame or masonry dwellings that range in age from four to fourteen years old. The comparables have the same assigned neighborhood code as the subject. According to the board of review, one comparable is located on the same tax block as the subject, and two are located one-quarter mile from the subject. The dwellings range in size from 5,145 to 5,383 square feet of living area, and each has a full, unfinished basement and central air conditioning. Three comparables have two fireplaces and a three-car attached garage, and one comparable has four fireplaces and a four-car attached garage. These properties have improvement assessments ranging from \$23.04 to \$26.54 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's attorney stated that the appellant's comparable numbered three was the most comparable property to the subject.

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 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 not met this burden.

Both parties presented assessment data on a total of eight equity comparables. The appellant's comparables numbered one through three were substantially older than the subject and received reduced weight in the Board's analysis. The Board finds the appellant's comparable numbered four and the comparables submitted by the board of review were very similar to the subject in age and size. They were also generally similar in exterior construction. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$18.89 to \$26.54 per square foot of living area. The subject's improvement assessment of \$21.54 per square foot of living area falls 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

Docket No: 07-29378.001-R-1

Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment 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.