



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

APPELLANT: Tim & Kimberly Gorham
DOCKET NO.: 07-29385.001-R-1 through 07-29385.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Tim & Kimberly Gorham, the appellant(s), by attorney G. Terence Nader, of Schoenberg Finkel Newman & Rosenberg LLC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-29385.001-R-1	04-13-116-007-0000	15,860	16,078	\$31,938
07-29385.002-R-1	04-13-116-008-0000	15,860	16,078	\$31,938

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 33 year old, two-story single-family dwelling of frame construction containing 1,312 square feet of living area. Features of the dwelling includes one and one-half baths, a full unfinished basement, air conditioning, one fireplace, and a two-car garage. The appellants' appeal is based on unequal treatment in the assessment process.

In support of the equity argument, the appellants submitted information on four comparable properties described as two-story frame and masonry, single-family dwellings that range in age from 28 to 42 years old. The comparable dwellings range in size from 1,839 to 1,996 square feet of living area. Features include two to three baths, full or partial finished or unfinished basement, air conditioning, one fireplace for three of the properties, and a one and one-half to two car garage. The comparables have improvement assessments ranging from \$20.41 to \$22.11 per square foot of living area. The subject's improvement assessment is \$24.50 per square foot of living area. 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 final assessment of \$63,076 was disclosed. The board of review presented description and assessment information for one comparable property. The property is a 31 year old, two-story single-family dwelling of masonry construction containing 1,976 square feet of living area. Features include two baths, a full unfinished basement, air conditioning, one fireplace and a two car garage. The property has an improvement assessment of \$29.71 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 states that the board of review's comparable is superior to the subject in overall size and number of rooms, particularly bathrooms. In addition, Timothy E. Gorham, the appellant, submitted an affidavit that states the subject property has been adversely affected by the recent construction of a CarMax car dealership. The subject property is now subject to increase amounts of lights and noise due to the location of the CarMax dealership which has decreased the subject's overall value and marketability.

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 appellants have not met this burden.

The Board finds the comparables submitted by both the board of review and the appellants were most similar to the subject in location, style, exterior construction, features, and age. 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 \$20.40 to \$29.71 per square foot of living area. The subject's improvement assessment of \$24.50 per square foot of living area 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 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.



Chairman



Member



Member



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: September 21, 2012



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.