



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

APPELLANT: Jim McEneany  
DOCKET NO.: 07-29471.001-R-1  
PARCEL NO.: 22-26-103-014-0000

The parties of record before the Property Tax Appeal Board are Jim McEneany, 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:** \$ 8,500  
**IMPR.:** \$ 52,361  
**TOTAL:** \$ 60,861

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a four-year old, 4,342 square foot, two-story, masonry, single-family dwelling. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage. The subject property is situated on a 12,500 square foot lot.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. In support of the claim, the appellant submitted information on four suggested comparable properties described as two-story, masonry, or frame and masonry, single-family dwellings that range in age from one to nine years old. The comparable dwellings range in size from 3,914 to 5,015 square feet of living area. Features include air conditioning, a three or three-and-a-half car garage, a full basement, and one to four fireplaces. The appellant did not submit any data regarding the comparables' proximity to the subject. The comparables have improvement assessments that range from \$37,611 to \$48,107 or \$9.37 to \$9.61 per square foot of living area. The subject's improvement assessment is \$12.42 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 of \$62,426 was disclosed. The board of review presented descriptions and assessment information on three suggested comparable properties consisting of four year-old, two-story, masonry, single-family dwellings that are located within one-quarter of a mile from the subject. The dwellings range in size from 3,995 to 4,727 square feet of living area. Features include a full unfinished basement, air conditioning, one or two fireplaces, and a one or two car garage. These properties have improvement assessments ranging from \$11.54 to \$12.48 per square foot of living area. Based on this evidence, the board of review requested a reduction in the subject's assessment. In addition, the board of review submitted a letter stating upon review, a reduction in assessment is justified. The board of review submitted, on the Notes on Appeal, a revised opinion of assessed value of \$60,861.

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 parties submitted seven suggested comparable properties. The Board finds the comparables submitted by the board of review were most similar to the subject in location and age. These comparables had improvement assessments that ranged from \$48,603 to \$54,571 or \$11.54 to \$12.48 per square foot of living area. The subject's improvement assessment of \$12.42 per square foot of living area is within the range established by the most similar comparables. However, the board of review submitted evidence stating that a reduction in the subject's improvement assessment is justified. The board of review asked for a reduction in the improvement assessment to \$52,361 or \$12.06 or square foot of living area which is the amount requested by the appellant. The Board finds that this reduction still places the subject within the range of the comparables and that this 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

Member

*Shawn P. 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: 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.