



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

APPELLANT: Midge & Michael Colman
DOCKET NO.: 07-29554.001-R-1
PARCEL NO.: 04-04-304-169-0000

The parties of record before the Property Tax Appeal Board are Midge & Michael Colman, the appellants, by attorney David C. Dunkin, of Arnstein & Lehr 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: \$ 8,783
IMPR: \$ 44,759
TOTAL: \$ 53,542

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 3,786 square feet of land improved with a 16-year old, two-story, frame and masonry, single-family dwelling, which is owner-occupied. The subject townhouse contains 2,488 square feet of living area as well as two full and one half-baths, a full basement, one fireplace, and a two-car garage.

The appellants argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellants submitted descriptive and assessment data for four suggested comparables as well as black and white photographs and property characteristic printouts. The properties are improved with a two-story, single-family townhouse of frame and masonry exterior construction with two full and one half-baths. They range: in age from 12 to 13 years; in size from 2,532 to 2,555 square feet of living area; and in improvement assessments from \$17.31 to \$18.69 per square foot. Amenities include a full basement, one fireplace, and a two-car garage. The subject's improvement assessment is \$22.09

per square foot of living area. Based upon this analysis, the appellants 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 \$63,739. The board of review submitted descriptive and assessment data relating to three suggested comparables located on the same block, as is the subject. The properties are improved with a two-story, frame and masonry, single-family townhouse. They range: in bathrooms from two full and one half-baths to two full and two half-baths; in age from 12 to 13 years; in size from 2,532 to 2,807 square feet of living area; and in improvement assessments from \$18.16 to \$18.50 per square foot. The properties include a partial or full basement and a two-car garage, while two properties also contain a fireplace.

Moreover, the data indicated that properties #1 and #3 sold from August, 2006 to July, 2007, for prices that ranged from \$644,500 to \$700,000, or from \$229.60 to \$276.46 per square foot, respectively. 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.

The appellants contend 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 appellants have met this burden.

The Board finds that the parties jointly submitted seven comparables, all of which support a reduction in the subject's assessment. The Board further finds that comparables #1 through #4 submitted by the appellants as well as comparable #3 submitted by the board of review are most similar to the subject in style, exterior construction, improvement size, age and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$17.31 to \$18.69 per square foot of living area. The subject's improvement assessment at \$22.09 per square foot is above the range established by these comparables.

Therefore, the Board finds that the appellants have demonstrated that the subject is inequitably assessed and that the subject does warrant a reduction in assessment.

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: August 28, 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.