FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Clifford
DOCKET NO.: 07-29679.001-R-1
PARCEL NO.: 04-35-410-034-0000

The parties of record before the Property Tax Appeal Board are John Clifford, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. of Rolling Meadows; 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:	$26,395
IMPR.:	$58,344
TOTAL:	$84,739

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 2,288 square feet of living area. The dwelling is 56 years old and is located in Glenview, Northfield Township, Cook County. The property is classified as a class 2-78 residential property under the Cook County Real Property Assessment Classification Ordinance. Features of the home include a full unfinished basement, central air conditioning and a fireplace.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on twelve comparable properties located in the "same neighborhood" as the subject. The comparables consist of two-story frame, masonry or frame and masonry dwellings that range in age from 47 to 60 years old. The comparable dwellings range in size from 2,001 to 2,544 square feet of living area. Each comparable has a 1-car to 2-car garage and from one to three fireplaces. Eleven comparables have central air conditioning. Seven comparables have full basements, four of which are finished with recreation rooms and five comparables have partial basements, two of which

are finished with recreation rooms. The comparables have improvement assessments ranging from $23.65 to $25.96 per square foot of living area. The subject's improvement assessment is $27.00 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 $88,171 was disclosed. The board of review presented descriptions and assessment information on four comparable properties located in the same neighborhood code as the subject. The comparables consist of two-story frame and masonry dwellings that range in age from 56 to 67 years old. The dwellings range in size from 4,027 to 4,764 square feet of living area. Each comparable has central air conditioning, one to three fireplaces and a 2-car or 3.5-car garage. Two comparables have full basements of which one is finished with a recreation room, one comparable has a partial basement finished with a recreation room and one comparable has a crawl-space foundation. These properties have improvement assessments ranging from $22.09 to $28.72 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a reduction is warranted.

The Board finds comparables #1, #2, #4, #5, #11 and #12 submitted by the appellant and comparables #1, #3 and #4 submitted by the board of review dissimilar in basement foundation and/or finish age when compared to the subject and less weight was given to these properties. The Board also finds comparable #2 submitted by the board of review dissimilar in size when compared to the subject and less weight was given to this property. The Board finds comparables #3, #6, #7, #8, #9 and #10 submitted by the appellant were more similar to the subject in size, age and basement finish. The comparables had improvement assessments that ranged from $24.67 to $25.48 per square foot of living area. The subject's improvement assessment of $27.00 per square foot of living area is above the range established by the similar comparables. After considering adjustments, such as the subject's lack of a garage, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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.

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: June 22, 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.