



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

APPELLANT: Thomas Danielson  
DOCKET NO.: 07-29746.001-R-1  
PARCEL NO.: 18-19-306-015-0000

The parties of record before the Property Tax Appeal Board are Thomas Danielson, 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:** \$12,348  
**IMPR.:** \$40,586  
**TOTAL:** \$52,934

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single-family dwelling containing 3,122 square feet of living area. It is 37 years old. Amenities include a partial unfinished basement, two fireplaces and a two car garage. The subject property is situated on a 14,700 square foot lot.

The appellant submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment as the basis of the appeal. In support of this claim, the appellant submitted four suggested comparables. The comparables are located within one block of the subject property. The comparables consist of two two-story and two one-story single-family homes that range in age from 33 to 39 years old. Two of the comparables have full basements and two of the comparables have partial basements. In addition, two of the comparables have a one-car garage, while two of the comparables have two car garages. The comparables range in size from 2,483 to 3,012 square feet of living area and improvement assessments from \$25,468 to \$43,011 or from \$9.08 to \$14.28 per square foot

of living area. The subject property has an improvement assessment of \$45,675 or \$14.63 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$58,023 was disclosed. In support of the subject's assessment, the board of review submitted photographs, property characteristic sheets and a grid analysis detailing four suggested comparables located in the same subdivision as the subject. The comparables consist of two-story, air-conditioned, masonry, single-family dwellings with a two-car garage which that contain from 2,797 to 3,128 square feet of living area. Three of the comparables have a full basement and one of the comparables has a partial basement. 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 no reduction in the subject's assessment is warranted.

The basis of the appellant's appeal is unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has met this burden.

With respect to the subject's improvement assessment, the parties submitted eight suggested assessment comparables for the Board's consideration. The Board found the four comparables submitted by the appellant were most similar to the subject in location, size, design, exterior construction, type of basement and age. Due to their similarity to the subject, the appellant's comparables received the most weight in the Board's analysis. The appellant's comparables had improvement assessments that ranged from 9.08 to \$14.28 per square foot of living area. The subject's improvement assessment of \$14.63 per square foot of living area is above the range established by the most similar comparables. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds a reduction in the subject's improvement 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.

*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.