



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

APPELLANT: Patricia Owca
DOCKET NO.: 07-30575.001-R-1
PARCEL NO.: 14-32-109-005-0000

The parties of record before the Property Tax Appeal Board are Patricia Owca, the appellant(s), by attorney Brian P. Liston, of Law Offices of Liston & Tsantilis, P.C. 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: \$ 19,200
IMPR.: \$ 62,273
TOTAL: \$ 81,473

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains a 3,200 square foot parcel of land improved with a two-story dwelling of masonry construction containing 2,367 square feet of living area. The dwelling is 113 years old. Features of the home include three bathrooms.

The appellant raised two arguments: that the board of review assessment figures are erroneous; and that there was unequal treatment in the assessment process.

As to the assessment figures, the appellant submitted an assessment equity grid analysis which listed the improvement assessment as being \$110,000, or \$46.47 per square foot of living area. In contrast, the board of review indicated that the improvement assessment is \$61,452, or \$25.96 per square foot of living area.

The appellant submitted information on three comparable properties described as two-story, masonry dwellings that range: in age from 47 to 118 years; in size from 2,376 to 2,940 square

feet of living area; and in improvement assessments from \$25.11 to \$26.21 square feet of living area. Features include two to three full baths, and one property contains air conditioning and a fireplace. The subject's improvement assessment is \$46.47 per square feet 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 \$129,200 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story, frame and masonry or masonry dwellings that are between 120 and 140 years old. The dwellings range in size from 2,356 to 2,508 square feet of living area. Features include two to four baths, a full basement, and a two-car garage. These properties have improvement assessments ranging from \$28.49 to \$29.54 per square foot of living area.

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.

As to the assessment figures, the Board finds that the board of review made an clerical error. The board's evidence shows conflicting data. On the "Board of Review Notes on Appeal" the numbers are correct, and they are incorrect on the assessment equity grid analysis sheet. Therefore, the assessment for the subject property is \$110,000, or \$46.47 per square foot of living area.

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 not met this burden.

The Board finds the comparables #1, and #2 submitted by the appellant, and comparables #2 and #3 submitted by the board of review, were most similar to the subject in location, size, exterior construction 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 \$25.11 to \$29.10 per square foot of living area. The subject's improvement assessment of \$46.47 per square foot of living area is above the range established by the most similar comparables. Therefore, 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.

Donald R. Cuit

Chairman

Frank J. Huff

Member

Mark Morris

Member

JR

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

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.