



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

APPELLANT: Daniel Ross
DOCKET NO.: 08-20113.001-R-1
PARCEL NO.: 14-28-100-032-0000

The parties of record before the Property Tax Appeal Board are Daniel Ross, the appellant, by attorney Joseph G. Kusper, of Storino Ramello & Durkin in Rosemont; 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: \$ 9,222
IMPR.: \$ 43,485
TOTAL: \$ 52,707

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1,387 square foot parcel improved with a 28-year-old, two-story, single-family dwelling of masonry construction containing 1,696 square feet of living area and located in Lake View Township, Cook County. Features of the residence include two full bathrooms, a full-finished basement, central air-conditioning and a fireplace.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. Based on the appellant's documents, the three suggested comparables consist of three-story, 18-year-old, single-family dwellings of frame and masonry construction located within several blocks of the subject. The improvements range in size from 1,710 to 2,028 square feet of living area. The comparables contain two or two and one-half bathrooms,

central air-conditioning, a fireplace and a one-car garage. The improvement assessments range from \$18.66 to \$22.64 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$71,290. The subject's improvement assessment is \$62,068 or \$36.60 per square foot of living area. In addition, the board of review provided a copy of the subject's property characteristic printout as well as copies of documentation from the board of review level complaint file. The board's evidence disclosed that the subject property sold in July 2005 for \$745,000. Based on the evidence presented, 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 appellant's argument was 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 overcome this burden.

The appellant presented assessment data on three properties suggested as comparable to the subject. The Board finds these properties similar to the subject in improvement size, age and location and they have improvement assessments ranging from \$18.66 to \$22.64 per square foot of living area. The subject's per square foot improvement assessment of \$36.60 falls above the range established by these properties. However, the Board finds these properties inferior to the subject in exterior construction and differs in amenities and design. The Board finds the board of review's evidence fails to address the appellant's inequity argument. After considering adjustments for construction, amenities and design as well as other differences in the appellant's suggested comparables when compared to the subject, the Board finds the subject's improvement assessment is inequitable 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

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: December 23, 2010

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.