



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

APPELLANT: David Contis
DOCKET NO.: 08-21213.001-R-1
PARCEL NO.: 14-29-416-055-0000

The parties of record before the Property Tax Appeal Board are David Contis, the appellant, by attorney James E. Doherty, of Thomas M. Tully & Associates 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: \$17,609
IMPR: \$137,861
TOTAL: \$155,470

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three-story dwelling of masonry construction containing 3,777 square feet of living area. The dwelling is 4 years old. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and a two-car detached garage. The property is located in Lake View Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on five comparable properties described as two or three-story frame or masonry dwellings that range in age from 1 to 132 years old. The comparable dwellings range in size from 2,073 to 3,796 square feet of living area. Features include full basements and two-car detached garages. Two of the comparables have finished recreation rooms in the basement. Four of the comparables have central air conditioning. One comparable has a single fireplace; one has two fireplaces and a third has three fireplaces. The comparables have improvement assessments ranging from \$37,384 to \$133,583 or from \$18.03 to \$36.00 per square foot of living area. The subject's improvement assessment is \$161,278 or \$42.70 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 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of three-story masonry dwellings that range in age from 3 to 7 years old. The dwellings range in size from 3,660 to 3,781 square feet of living area. Features include full basements, central air conditioning, one or two fireplaces and 1.5 or 2-car garages. These properties have improvement assessments ranging from \$130,444 to \$202,486 or from \$34.50 to \$53.64 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 the appellant has met this burden.

The parties to the appeal submitted a total of nine comparables for the Board's consideration. The Board gave less weight to appellant's comparables numbers 1 and 4 due to the significant size differences when compared to the subject property. Comparable number 1 was also given diminished weight due to age, lack of central air conditioning and lack of fireplaces. The Board finds the remaining comparables submitted by both parties were most similar to the subject in size, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. Six of these seven comparables (including three submitted by the board of review) had improvement assessments that ranged from \$32.39 to \$40.24 per square foot of living area. The subject's improvement assessment of \$42.70 per square foot of living area is above the range established by the most similar comparables. Three of the comparables with respective assessments of \$35.39, \$36.00 and \$39.99 per square foot of living area are located on the same street as the subject property. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the appellant has demonstrated by clear and convincing evidence the subject's improvement assessment is not equitable. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's assessment is justified.

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

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 21, 2013

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.