



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

APPELLANT: Dan Gibbs
DOCKET NO.: 08-21271.001-R-1
PARCEL NO.: 16-07-401-018-0000

The parties of record before the Property Tax Appeal Board are Dan Gibbs, 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 no change 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: \$15,224
IMPR.: \$59,023
TOTAL: \$74,247

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1.5-story dwelling of masonry construction containing 3,180 square feet of living area. The dwelling is 90 years old. Features of the home include a full unfinished basement, a fireplace and a two-car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on two comparable properties described as 1.5-story masonry or stucco dwellings that were 85 and 100 years old respectively. The comparable dwellings contained 2,535 and 2,975 square feet of living area. Features include full finished basements and two-car garages. One comparable had a single fireplace and the other comparable had two fireplaces. The comparables have improvement assessments of \$42,151 and \$53,740 or \$16.63 and \$18.06 per square foot of living area. The subject's improvement assessment is \$18.56 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 description and assessment

information on one comparable property consisting of a 1.5-story masonry dwelling that contains 1,817 square feet of living area. The comparable is 81 years old. Features include a full unfinished basement and a two-car garage. This property has an improvement assessment of \$39,759 or \$21.88 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 not 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 not met this burden.

The parties to the appeal submitted a total of three comparables for the Board's consideration. The comparables have improvement assessments ranging from \$16.63 to \$21.88 per square foot of living area. The subject's improvement assessment of \$18.56 per square foot of living area falls within the range established by the comparables. The Board finds that two of the suggested comparables, appellant's number 1 and the comparable submitted by the board of review, are both considerably smaller than the subject dwelling. The Board gave these two properties diminished weight in its analysis. The remaining comparable, appellant's number 2 has an improvement assessment of \$18.06 per square foot of living area which is less than the subject's assessment of \$18.56 per square foot. However, this comparable is 10 years older than the subject and has stucco exterior construction compared to the subject's masonry construction. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Property Tax Appeal Board finds that the appellant has not proven with clear and convincing evidence that the subject property's improvement assessment is inequitable. Therefore, the Board further finds that a reduction in the subject's assessment is not 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 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.