FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Judy Ledgerwood
DOCKET NO.: 08-21541.001-R-1
PARCEL NO.: 16-08-313-005-0000

The parties of record before the Property Tax Appeal Board are Judy Ledgerwood, the appellant, by attorney Christopher G. Walsh, Jr. 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:	$9,632
IMPR.:	$76,808
TOTAL:	$86,440

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 8,600 square foot parcel improved with two dwellings. Improvement #1 consists of a two-story 87 year old, single-family dwelling of frame construction containing 2,496 square feet of living area. Features include a two-car garage. Improvement #2 consists of a two-story 15 year old, single-family dwelling of masonry construction containing 1,000 square feet of living area.

The appellant's appeal is based on unequal treatment in the assessment process to Improvement #1. The appellant did not appeal the assessment on Improvement #2. The appellant submitted information on four comparable properties described as two-story masonry single-family dwellings that range in age from 96 to 115 years old. The comparable dwellings range in size from 2,473 to 2,700 square feet of living area. Features include a full unfinished basement or a full finished basement and a one or two-car garaged. Three of the four properties had a fireplace and one of the properties has air conditioning. The comparables have improvement assessments ranging from $15.87 to $17.42 per square foot of living area. The subject's improvement assessment is $19.78 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 total assessment of $90,878 was disclosed. The subject's improvement assessment for Improvement #1 is $49,366 or $19.78per square foot of living area. The board of review presented descriptions and assessment information on improvement #1 and submitted four comparable properties consisting of two-story frame or stucco single-family dwellings that range in age 86 to 104 years old. The dwellings range in size from 2,304 to 2,576 square feet of living area. Features include a partial finished basement or a full unfinished basement. One of the four properties had air conditioning, three of the properties had a fireplace and three of the properties had a two-car garage. These properties have improvement assessments ranging from $19.47 to $20.81 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 Board finds the comparables #1 and #4 submitted by the appellant and comparable #3 submitted by the board of review parties are most similar to the subject in location, size, style, 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 $15.87 to $19.51 per square foot of living area. The subject's improvement assessment of $19.78 per square foot of living area is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, 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.

Chairman

Member

Member

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: July 22, 2011

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.