FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lynn Miller
DOCKET NO.: 08-21638.001-R-1
PARCEL NO.: 23-26-408-002-0000

The parties of record before the Property Tax Appeal Board are Lynn Miller, the appellant, by attorney Julie Realmuto of McCarthy Duffy 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:	$14,168
IMPR.:	$106,075
TOTAL:	$120,243

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 4,289 square feet of living area. The dwelling is 3 years old. Features of the home include a full basement finished with a recreation room, central air conditioning, two fireplaces and a 3-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on seven comparable properties, however, the appellant provided detailed descriptive information on only four of these comparable properties. The Board will not consider the comparables that do not have descriptive information. The four remaining comparables are described as one-story, 1.5-story and two-story frame, masonry or frame and masonry dwellings that range in age from 45 to 100 years old. The comparable dwellings range in size from 3,245 to 4,578 square feet of living area. One comparable has a partial finished basement; one comparable has an unfinished basement and two comparables do not have a basement. One comparable has central air conditioning and three comparables have fireplaces. The appellant did not include any data concerning garages for the comparables. The comparables have improvement assessments ranging from $7.69 to $8.56 per square foot of living area. The subject's improvement assessment is

$24.73 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 two comparable properties consisting of two-story masonry or frame and masonry dwellings that range in age from 7 to 51 years old. The dwellings range in size from 3,863 to 4,022 square feet of living area. Comparable #1 has a full unfinished basement, central air conditioning a fireplace and a 3-car garage. Comparable #2 does not have a basement. Comparable #2 has central air conditioning, a fireplace and a 2-car garage These properties have improvement assessments of $15.50 and $15.86 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 Board finds the six comparables submitted by both parties have varying degrees of similarity to the subject in size, age and features. Five comparables are older than the subject property. Two comparables are smaller than the subject property. The comparables have improvement assessments that ranged from $7.69 to $15.86 per square foot of living area. The subject's improvement assessment of $24.73 per square foot of living area is above the range established by these comparables. However, the Board finds the subject property is newer, larger and has quality superior features in comparison to both parties' suggested comparables. As a result the subject's higher improvement assessment is justified. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and 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.

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: October 22, 2010

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.