FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Matthew Tanner
DOCKET NO.: 08-22287.001-R-1
PARCEL NO.: 05-34-224-005-0000

The parties of record before the Property Tax Appeal Board are Matthew Tanner, 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 **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:	$31,808
IMPR.:	$74,950
TOTAL:	$106,758

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 2,698 square feet of living area. The dwelling is 92 years old. Features include a full unfinished basement, a fireplace and a one and one-half car attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. In support of this argument, the appellant submitted information on four comparable properties. The comparables consist of two-story masonry, frame or stucco dwellings that range in age from 89 to 97 years old. The comparables have the same assigned neighborhood code as the subject. They are all located within five blocks of the subject. The dwellings range in size from 2,527 to 2,994 square feet of living area. The comparables have full or partial unfinished basements and comparable #2 has central air conditioning. The comparables have one or two fireplaces and comparables #1, #2 and #3 have two-car detached garages. The comparables have improvement assessments ranging from $54,331 to $63,872 or $18.15 to $23.83 per square foot of living area. The subject property has an improvement assessment of $74,950 or $27.78 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $55,525 or $20.58 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $106,758 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties. They consist of two-story masonry dwellings that range in age from 79 to 97 years old. The comparables have the same assigned neighborhood code as the subject. They are all located within one-quarter mile of the subject property. The dwellings range in size from 2,334 to 2,888 square feet of living area. Features include full unfinished basements, a fireplace and one, one and one-half or two-car garages. The comparables have improvement assessments ranging from $78,433 to $91,675 or from $31.03 to $34.43 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/has not met this burden.

Both parties submitted a total of eight suggested comparable properties for the Board's consideration. The Board gave less weight to the board of review's comparable #1 due to its age. The Board finds the remaining seven comparables are more similar to the subject in location, age, size, exterior construction and features. These most similar comparables have improvement assessments ranging from $54,331 to $91,675 or from $18.15 to $34.43 per square foot of living area. The subject's improvement assessment of $74,950 or $27.78 per square foot of living area falls within the range established by the most similar comparables contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no 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: June 24, 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.