FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: William Althoff
DOCKET NO.: 08-22298.001-R-1
PARCEL NO.: 05-20-225-010-0000

The parties of record before the Property Tax Appeal Board are William Althoff, 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:	$22,440
IMPR.:	$115,769
TOTAL:	$138,209

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 3,223 square feet of living area. The dwelling is 14 years old. Features include a partial unfinished basement, central air conditioning, two fireplaces and a two-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 frame or masonry dwellings that range in age from 1 to 13 years old. The comparables have the same assigned neighborhood code and are located within a few blocks of the subject property. The dwellings range in size from 2,974 to 3,479 square feet of living area. Features include full basements, either unfinished or finished as a recreational room; central air conditioning; one, two or three fireplaces; and two-car detached garages. The comparables have improvement assessments ranging from $79,380 to $112,079 or from $26.69 to $32.96 per square foot of living area. The subject property has an improvement assessment of $115,769 or $35.92 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $95,852 or $29.74 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 $138,209 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 frame and masonry dwellings that range in age from 9 to 12 years old. The comparables have the same assigned neighborhood code as the subject property. The dwellings range in size from 2,879 to 3,590 square feet of living area. Features include full basements, unfinished or finished as recreational rooms; central air conditioning; one, two or three fireplaces; and two-car garages. The comparables have improvement assessments ranging from $111,500 to $136,923 or from $36.52 to $38.73 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.

Both parties presented assessment data on a total of eight equity comparables. The Board finds the comparables submitted by the appellant and the board of review are generally similar to the subject in location, age, size, exterior construction and features. The comparables have improvement assessments ranging from $79,380 to $136,923 or from $26.69 to $38.73. The subject's improvement assessment of $115,769 or $35.92 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.