



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

APPELLANT: Joe & Margaret Egan
DOCKET NO.: 08-22511.001-R-1
PARCEL NO.: 05-34-406-012-0000

The parties of record before the Property Tax Appeal Board are Joe & Margaret Egan, the appellants, 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: \$25,276
IMPR.: \$63,180
TOTAL: \$88,456**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of stucco construction containing 2,106 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 detached garage.

The appellants' submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. In support of this claim, the appellants submitted information on four comparable properties described as two-story frame or stucco dwellings that range in age from 94 to 104 years old. The comparable dwellings range in size from 1,960 to 2,162 square feet of living area. Three comparables have full unfinished basements and one comparable has a full basement that is finished as a recreational room. All the comparables have a fireplace. Comparables #2, #3 and #4 have central air conditioning and comparables #2 and #4 have two-car detached garages. The comparables have improvement assessments ranging from \$45,712 to \$59,054 or from \$22.63 to \$27.91 per square foot of living area. The subject's improvement assessment is \$63,180 or \$30.00 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$53,787 or \$25.54 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 \$88,456 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 stucco dwellings that range in age from 91 to 99 years old. The dwellings range in size from 1,904 to 2,168 square feet of living area. Three comparables have full unfinished basements and one comparable has a full basement that is finished as a recreational room. Amenities include one or two fireplaces; three comparables have central air conditioning; and two comparables have a one-car or a two-car garage. These properties have improvement assessments ranging from \$64,667 to 72,824 or from \$31.85 to \$33.96 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 appellants contend 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 appellants have 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 appellant's comparable #3 due to its finished basement. The Board gave less weight to the board of review's comparable #2 due to its finished basement. The Board finds the remaining six comparables are more similar to the subject in location, age, size, exterior construction and features. These comparables had improvement assessments that ranged from \$45,712 to \$72,824 or from \$22.63 to \$33.71 per square foot of living area. The subject's improvement assessment of \$63,180 or \$30.00 per square foot of living area is within the range established by the 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 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerbis

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

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.