



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

APPELLANT: Jay S. Judge
DOCKET NO.: 08-22608.001-R-1
PARCEL NO.: 09-27-109-008-0000

The parties of record before the Property Tax Appeal Board are Jay S. Judge, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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: \$ 15,436
IMPR.: \$ 104,087
TOTAL: \$ 119,523

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 24-year old, two-story, frame and masonry, single-family dwelling. It is situated on a 12,060 square foot lot. Features include two full and two half-baths, four bedrooms, a partial basement with a recreation room, central air conditioning, and an attached two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process, as well as incorrect square footage, as the bases of the appeal. In support of the equity argument, the appellant submitted assessment data and a black and white photograph of the subject property. No other evidence was submitted by the appellant.

The appellant also argued that the county incorrectly listed the subject's square footage of living area as 5,070 square feet. The appellant submitted an unsigned, undated survey with no square footage calculations on the survey and no identifying address identifying the subject property. Based upon this data, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$104,087 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data, as well as a black and white photograph, relating to one suggested comparable located within the subject's neighborhood. The property is improved with a three-year old, two-story, masonry, single-family dwelling. Its improvement assessment is \$22.51 per square foot of living area. Amenities for the property include three full and two half-baths, five bedrooms, a full, finished basement with a recreation room, central air conditioning, and a three-car garage.

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 first issue before the Board is the subject's square footage. The Board finds the appellant failed to submit sufficient evidence to establish that the subject contains 3,742 square feet of living area. The survey is unsigned, undated and contains no square footage calculations. Furthermore, it contains no identifying address as evidence that this survey accurately depicts the subject property, making the appellant's square footage claim speculative. The Board therefore concludes that the county's square footage is supported by the board of review's property characteristic printout. Therefore, the Board finds that the subject contains 5,070 square feet of living area. This reflects an improvement assessment of \$20.53 per square foot of living area.

The appellant also 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 of review submitted one comparable property for the Board's consideration. No comparables were submitted by the appellant. The Board finds that the appellant has not met the burden of clear and convincing evidence as there is no range of equity comparables with which to compare the subject. Therefore, 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: September 21, 2012

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.