



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

APPELLANT: Charles McGuigan
DOCKET NO.: 08-22752.001-R-1
PARCEL NO.: 09-35-222-007-0000

The parties of record before the Property Tax Appeal Board are Charles McGuigan, the appellant, by attorney Lisa A. Marino of Marino & Assoc., PC 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: \$11,008
IMPR.: \$70,265
TOTAL: \$81,273

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 3,406 square feet of living area. The dwelling is 84 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car detached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story frame, masonry or frame and masonry dwellings that range in age from 78 to 87 years old. The comparable dwellings range in size from 2,922 to 3,594 square feet of living area. Features include full basements and central air conditioning. One comparable has a finished recreation room in its basement. Two of the comparables have two-car detached garages and two fireplaces. The third comparable has a single fireplace and no garage. The comparables have improvement assessments ranging from \$37,630 to \$64,624 or from \$12.88 to \$18.66 per square foot of living area. The subject's improvement assessment is \$70,265 or \$20.63 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to reflect \$56,233 or \$16.50 per square foot of living area.

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 four comparable properties consisting of two-story frame and masonry dwellings that range in age from 66 to 80 years old. The dwellings range in size from 3,156 to 3,740 square feet of living area. Two of the comparables have full finished basements; one has a partial finished basement and the fourth comparable a partial unfinished basement. Three of the comparables have central air conditioning and three have a single fireplace. One comparable has two fireplaces. Garages range from one-car to a three-car garage. These properties have improvement assessments ranging from \$65,112 to \$78,540 or from \$20.63 to \$23.10 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 parties to the appeal submitted a total of seven comparables for the Board's consideration. The Board gave diminished weight to board of review comparable number 4 and appellant's comparable number 1 for age and size differences respectively when compared to the subject property. The Board finds the remaining comparables submitted by both parties to be the most similar to the subject in location, size, style, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$17.98 to \$21.58 per square foot of living area. The subject's improvement assessment of \$20.63 per square foot of living area is within the range established by the most similar 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 that 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

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 21, 2013

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.