



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

APPELLANT: Nick Christy  
DOCKET NO.: 08-22976.001-R-1  
PARCEL NO.: 23-27-206-005-0000

The parties of record before the Property Tax Appeal Board are Nick Christy, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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: \$ 23,644**  
**IMPR.: \$ 78,851**  
**TOTAL: \$ 102,495**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction. The dwelling is four years old and contains 6,298 square feet of living area. Features of the home include a full finished basement, central air conditioning, three fireplaces, and a three-car garage. The subject property is located in Palos Park, Palos Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three suggested comparable properties described as two-story dwellings of frame or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The comparable dwellings are from 20 to 91 years old and contain from 5,515 to 6,610 square feet of living area. Each comparable has central air conditioning, one or two fireplaces, and a garage. One comparable has a partial unfinished basement, and two have finished basements, either full or partial. The comparables have improvement assessments ranging from \$61,226 to \$82,128 or from \$10.64 to \$12.42 per square foot of living area. The subject's improvement assessment is \$78,851 or \$12.52 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$71,734 or \$11.39 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 \$102,495 was disclosed. The board of review presented descriptions and assessment information on three suggested comparable properties. The board of review's comparable #3 is the same property as the appellant's comparable #3. The comparable properties consist of two-story dwellings of frame or masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The dwellings are either 16 or 20 years old and contain from 5,086 to 6,610 square feet of living area.<sup>1</sup> Each comparable has central air conditioning, two or three fireplaces, and a garage. One comparable has a full finished basement, and two have partial unfinished basements. These properties have improvement assessments ranging from \$72,440 to \$86,587 or from \$12.42 to \$14.68 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 five suggested comparables. The board of review's comparable #3 is that same property as the appellant's comparable #3. The appellant's comparable #1 received reduced weight in the Board's analysis because it was 87 years older than the subject. The appellant's comparable #2 and the board of review's comparable #2 were significantly smaller than the subject and also received reduced weight. The Board finds the appellant's comparable #3 and the board of review's comparable #1 were very similar to the subject in size, design, and location and were generally similar in age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$82,128 and \$86,587 or \$12.42 and \$14.68 per square foot of living area, respectively. The subject's improvement assessment of \$78,851 or \$12.52 per square foot of living area falls between these improvement assessments on a per square foot basis. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the

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<sup>1</sup> The board of review's three comparables are described as being of deluxe quality. while the subject is described as being of average quality.

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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 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: July 19, 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.