



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

APPELLANT: John Joyce
DOCKET NO.: 08-23277.001-R-1 through 08-23277.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are John Joyce, the appellant, by attorney James E. Doherty, of Thomas M. Tully & Associates of 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-23277.001-R-1	05-29-100-092-0000	36,986	88,662	\$125,648
08-23277.002-R-1	05-29-100-095-0000	53,840	88,662	\$142,502

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 4,304 square feet of living area. The dwelling is 66 years old. Features of the home include a partial basement finished with a recreation room, central air conditioning, a fireplace and a 3-car garage.

The appellant's appeal is based on unequal treatment in the assessment process and contention of law. The appellant submitted information on nine comparable properties located in neighborhood 80. The comparables consist of two-story frame, masonry or frame and masonry dwellings that range in age from 67 to 85 years old. The comparable dwellings range in size from 3,360 to 4,975 square feet of living area. Six comparables have partial basements of which one is finished with a recreation room, two comparables have full unfinished basements and one comparable has a concrete slab foundation. Each comparable has from one to five fireplaces and a 2-car to 3-car garage. Three comparables have central air conditioning. The comparables have improvement assessments ranging from \$26.88 to \$36.66 per square

foot of living area. The subject's improvement assessment is \$41.20 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$268,150 was disclosed. The board of review presented descriptions and assessment information on three comparable properties located in the same neighborhood code as the subject. The comparables consist of two-story frame and masonry dwellings that are 69 or 81 years old. The dwellings range in size from 4,466 to 4,731 square feet of living area. Two comparables have full unfinished basements and one comparable has a partial basement finished with a recreation room. Each comparable has two or three fireplaces. Two comparables have central air conditioning and two comparables have 2-car garages. Comparables #1 and #2 are described as being of deluxe construction quality. These properties have improvement assessments ranging from \$42.22 to \$43.91 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 a reduction is not warranted.

The Board finds comparables #1, #2, #4, #7 and #8 submitted by the appellant dissimilar in size when compared to the subject and less weight was given to these properties. The Board finds comparables #3, #5, #6 and #9 submitted by the appellant and the comparables submitted by the board of review were most similar to the subject in size, age, basement foundation and exterior construction. The comparables had improvement assessments that ranged from \$31.00 to \$43.91 per square foot of living area. The subject's improvement assessment of \$41.20 per square foot of living area falls within the range established by the 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 a reduction in the subject's assessment is not warranted. The Board gave no weight to the appellant's contention of law argument because the appellant failed to submit detailed market value data and property characteristics to support the legal contentions herein. The Board is unable to perform an analysis based on the limited information provided.

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: June 22, 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.