



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

APPELLANT: Robert Winter
DOCKET NO.: 08-23339.001-R-1
PARCEL NO.: 05-20-401-010-0000

The parties of record before the Property Tax Appeal Board are Robert Winter, the appellant, by attorney James E. Doherty of Thomas M. Tully & Associates 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: \$47,124
IMPR: \$216,029
TOTAL: \$263,153

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 6,905 square feet of living area. The dwelling is 40 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car attached 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, stucco, or frame and masonry dwellings that range in age from 16 to 92 years old. The comparable dwellings range in size from 5,051 to 9,324 square feet of living area. Features include partial basements, central air conditioning and two or three-car garages. Fireplaces ranged from one to four and two of the comparables had finished recreation rooms in their basements. The comparables have improvement assessments ranging from \$152,089 to \$283,280 or from \$26.15 to \$30.38 per square foot of living area. The subject's improvement assessment is \$216,029 or \$31.29 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 was disclosed.

The board of review presented descriptions and assessment information on four comparable properties consisting of two-story stucco or frame and masonry dwellings that range in age from 4 to 94 years old. The dwellings range in size from 5,211 to 9,064 square feet of living area. Features include full basements, central air conditioning and from two to four-car garages. Fireplaces ranged from two to six. Three of the comparables had finished recreation rooms in the basement. These properties have improvement assessments ranging from \$213,324 to \$311,375 or from \$31.69 to \$40.94 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 finds neither party submitted comparables that were particularly similar to the subject in age and size. The appellant submitted three comparables with two that were significantly larger in building size than the subject property. These comparables had 8,930 and 9,324 square feet of building area or were 29% and 35% larger than the subject property. The third comparable submitted by the appellant was over twice the age of the subject at 92 years old. The comparables submitted by the board of review were significantly different in age than the subject property. Two were seven years old or newer and two comparables were 86 and 94 years old respectively. In addition, one of the board's comparables contained 9,064 square feet of living area, or 31% larger than the subject. The Board finds both parties submitted comparables with improvement assessments ranging from \$26.15 to \$40.94 per square foot of living area. The subject's improvement assessment of \$31.29 per square foot of living area is within the range established by both parties' comparables. After considering adjustments and differences in both parties' comparables, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable. Therefore, the Board finds that a reduction in the subject's assessment is not justified.

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

Mark 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.