



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

APPELLANT: John Pratt
DOCKET NO.: 08-23757.001-R-1
PARCEL NO.: 05-28-215-003-0000

The parties of record before the Property Tax Appeal Board are John Pratt, 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 a reduction 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: \$ 73,500
IMPR.: \$ 219,891
TOTAL: \$ 293,391

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 26,250 square feet of land improved with a 71 year old, two-story, single-family dwelling of masonry construction. The property contains 6,704 square feet of living area. Features of the home include three baths, four fireplaces, air conditioning, a full basement with a recreation room, and a three-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on eight comparable properties described as two-story, masonry or frame and masonry dwellings that range: in age from 64 to 117 years; in size from 5,108 to 7,712 square feet of living area; and in improvement assessments from \$27.15 to \$37.26 square feet of living area. Features include two and one half-baths to four and two half-baths, two to four fireplaces, five of the properties have a two-car to three-car garage, and three properties have air conditioning. The subject's improvement assessment is \$41.59 per square feet 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 \$352,319 was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story, masonry dwellings that are between 79 and 84 years old. The dwellings range in size from 6,688 to 7,908 square feet of living area. Features include four and one half-baths to five baths, a full basement, air conditioning, a two-car to three-car garage, and two to six fireplaces. These properties have improvement assessments ranging from \$19.76 to \$50.48 per square foot of living area.

At hearing, the board of review's representative argued that the comparables submitted by the appellant were not as close in proximity as were the comparables submitted by the board of review. He supplied evidence for the record which consisted of a Google map showing the exact location of all the comparables and their proximity to the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney argued three points: that the board of review's comparable #1 is not located on the same sub-area as the subject property, that comparable #2 is a landmark assessment freeze residential property, and that comparable #3 is being valued at a fair market value of \$215.85 per square foot versus the subject's fair market value of \$328.45 per square foot; and that therefore, the appellant's comparables should be given more weight in the Board's analysis.

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 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 met this burden.

The Board finds comparables #1, #4, #5 and #8 submitted by the appellant were most similar to the subject in size, age, sub-area, amenities, and exterior construction. 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 \$31.25 to \$36.37 per square foot of living area. The subject's improvement assessment of \$41.59 per square foot of living area is above 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 not equitable and a reduction in the subject's assessment is 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.