FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mary Smithe
DOCKET NO.: 08-24570.001-R-1
PARCEL NO.: 01-03-400-018-0000

The parties of record before the Property Tax Appeal Board are Mary Smithe, the appellant(s), 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:	$26,136
IMPR.:	$111,545
TOTAL:	$137,681

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 217,800 square foot parcel of land improved with an 39-year old, two-story, frame and masonry, single-family dwelling containing 5,033 square feet of living area, three and one-half baths, two fireplaces, air conditioning and a partial, unfinished basement. The appellant argued there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of four properties suggested as comparable. The properties are described as two-story, masonry or frame and masonry, single-family dwellings. The properties have varying amenities. They range: in age from 14 to 38 years; in size from 6,659 to 10,909 square feet of living area; and in improvement assessments from $17.48 to $18.66 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 improvement assessment of $111,545 or $22.16 per square foot of living area was disclosed. In support of the subject's assessment, the board of review submitted descriptions and assessment information on four properties suggested as comparable. The properties are described as two-story, masonry or frame and masonry, single-family dwellings. The comparables have varying amenities. They range: in age from 3 to 80 years; in size from 5,524 to 5,780 square feet of living area; and in improvement assessments from $21.93 to $23.41 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the appellant's comparable are most relevant in determining the subject's assessment. The board of review's representative argued that the appellant suggested comparables are much larger than the subject and that the board of review's comparables are the best indication 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 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 PTAB finds the appellant has not met this burden.

The parties presented a total of eight properties suggested as comparable. The PTAB finds the board of review's comparables #1, #3 and #4 most similar to the subject in size, design, construction, location, and/or age. These properties range: in age from 3 to 26 years; in size from 5,524 to 5,736 square feet of living area; and in improvement assessments from $21.93 to $23.41 per square foot of living area. In comparison, the subject's improvement assessment of $22.16 per square foot of living area is within the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is supported and a reduction in the improvement 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.

Chairman

Member

Member

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: November 22, 2013

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.