



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

APPELLANT: Daniel Greiss  
DOCKET NO.: 08-24578.001-R-1  
PARCEL NO.: 03-23-312-005-0000

The parties of record before the Property Tax Appeal Board are Daniel Greiss, the appellant; 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:** \$14,400  
**IMPR.:** \$46,264  
**TOTAL:** \$60,664

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 2,602 square feet of living area. The dwelling is approximately 24 years old and features a full unfinished basement, central air conditioning, a fireplace and a two-car attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. In support of this argument, the appellant submitted information on three comparable properties. The comparables consist of two-story frame and masonry dwellings that are 21 or 24 years old. The comparables have the same assigned neighborhood code and are located either one or two blocks from the subject property. The dwellings range in size from 2,810 to 3,089 square feet of living area. The comparables have full or partial unfinished basements, central air conditioning, a fireplace and a two-car or three-car attached garage. The comparables have improvement assessments ranging from \$42,300 to \$48,600 or from \$13.70 to \$16.49 per square foot of living area. The subject property has an improvement assessment of \$46,264 or \$17.78 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$40,331 or \$15.50 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 \$60,664 was

disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties. They consist of two-story frame and masonry dwellings that are 19 or 21 years old. The comparables have the same assigned neighborhood code as the subject property. One comparable is located on the same block as the subject and two comparables are located within a quarter-mile of the subject property. The dwellings range in size from 2,457 to 2,893 square feet of living area. The comparables have full or partial unfinished basements, central air conditioning, a fireplace and from two-car to four-car garages. The comparables have improvement assessments ranging from \$47,604 to \$54,504 or from \$18.08 to \$19.50 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a grid of four comparables, two of which were previously presented by the appellant along with property detail sheets and improvement photographs. The Board will not consider the two additional comparables submitted in rebuttal. Pursuant to Section 1910.66 of the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of this rule, the Property Tax Appeal Board will not consider the appellant's two new comparable properties that were not part of the original appeal.

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 Board finds that all seven comparables submitted by both parties were very similar to the subject in age, size and exterior construction. These comparables have improvement assessments ranging from \$42,300 to \$54,504 or from \$13.70 to 19.50 per square foot of living area. The subject's improvement assessment of \$46,264 or \$17.78 per square foot of living area falls within the range established by these comparables. The Board finds the 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

*Shawn R. Lerbis*

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 24, 2011

*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.