



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

APPELLANT: Andrea Reynolds  
DOCKET NO.: 08-24695.001-R-1  
PARCEL NO.: 18-04-301-021-0000

The parties of record before the Property Tax Appeal Board are Andrea Reynolds, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C. in Des Plaines; 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: \$ 10,546  
IMPR.: \$ 87,994  
TOTAL: \$ 98,540**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two improvements situated on one parcel. Building #1 is a two-story, single-family dwelling of frame construction. The dwelling is 116 years old and contains 2,835 square feet of living area with a full unfinished basement, central air conditioning, and a fireplace. Building #2 is a two-story, single-family dwelling of frame and masonry construction. The dwelling is 116 years old and contains 966 square feet of living area with a slab foundation. The property has a 9,092 square foot site and is located in La Grange, Lyons Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on four comparable properties described as two-story dwellings. Three of the comparables have frame exterior construction; however, comparable #2's exterior construction was not provided. The comparable properties have the same assigned neighborhood code as the subject, and they are located from 0.05 to 0.25 of a mile from the subject property. The comparable dwellings are either 98 or 120 years old and contain from 2,714 to 2,876 square feet of living area. Each comparable has a full unfinished basement; three comparables have central air conditioning; and two comparables have garages and fireplaces. The comparables have improvement assessments ranging

from \$61,228 to \$67,148 or from \$21.29 to \$24.63 per square foot of living area. According to the appellant, the subject's improvement assessment is \$87,994 or \$31.03 per square foot of living area. That calculation is based on using the combined improvement assessment for both of the subject's buildings and dividing it by the living area for building #1. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$66,594 or \$23.49 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 \$98,540 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties for building #1 and four suggested comparable properties for building #2. The comparables for building #1 consist of two-story dwellings of frame or stucco construction. The comparable properties have the same assigned neighborhood code as the subject, and they are located one-quarter mile from the subject. The dwellings are from 85 to 120 years old and contain from 2,724 to 2,862 square feet of living area. Each comparable has a full unfinished basement and one or two fireplaces; two comparables have central air conditioning; and three comparables have a garage. These properties have improvement assessments ranging from \$67,085 to \$71,684 or from \$24.63 to \$25.24 per square foot of living area. According to the board of review, building #1 has an improvement assessment of \$67,880 or \$23.94 per square foot of living area.

The comparables for building #2 consist of two-story dwellings of frame construction. The comparable properties have the same assigned neighborhood code as the subject, and three of the comparables are located one-quarter mile from the subject. The dwellings are from 85 to 116 years old and contain from 1,179 to 1,444 square feet of living area. Each comparable has a full unfinished basement and a garage; three comparables have central air conditioning; and three comparables have a fireplace. These properties have improvement assessments ranging from \$38,961 to \$47,186 or from \$32.68 to \$34.41 per square foot of living area. According to the board of review, building #2 has an improvement assessment of \$20,114 or \$20.82 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 Board finds that the subject property consists of two buildings situated on one parcel. Both parties presented assessment data on a total of eight suggested comparables for building #1. The appellant did not provide information on comparable #2's exterior construction. As a result, this comparable received reduced weight in the Board's analysis. The board of review comparable #1 had stucco exterior construction that was unlike building #1's frame exterior. As a result, this comparable also received reduced weight. The Board finds that the appellant's comparables #1, #3, and #4 and the board of review comparables #2 through #4 were very similar to building #1 in location, story height, exterior construction, age, size, and foundation. Due to their similarities to the building #1, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$61,228 to \$71,684 or from \$21.29 to \$25.24 per square foot of living area. Building #1's improvement assessment of \$67,880 or \$23.94 per square foot of living area falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject property, the Board finds building #1's improvement assessment is equitable and a reduction in its assessment is not warranted. The Board also finds the board of review submitted four comparable properties demonstrating that building #2 was being equitably assessed.

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: August 23, 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.