



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

APPELLANT: Jeff McClelland  
DOCKET NO.: 08-25100.001-R-1  
PARCEL NO.: 13-35-113-023-0000

The parties of record before the Property Tax Appeal Board are Jeff McClelland, the appellant, by attorney Richard J. Caldarazzo of Mar Cal Law, P.C. 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:** \$11,113  
**IMPR.:** \$23,496  
**TOTAL:** \$34,609

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story, two-unit dwelling of frame construction containing 1,734 square feet of living area. The dwelling was 106 years old. Features of the building include a full unfinished basement and a one-car detached garage. The property has a 7,124 square foot site and is located in Jefferson 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 of frame construction that ranged in size from 2,094 to 2,920 square feet of living area. The dwellings ranged in age from 102 to 116 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full basement and two-car detached garage. Two of the comparables have finished recreation room space in the basement. The comparables have improvement assessments ranging from \$17,443 to \$30,183 or from \$8.33 to \$13.38 per square foot of living area. The subject's improvement assessment is \$27,418 or \$15.81 per square

foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$19,247 or \$11.10 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 \$38,531 was disclosed. The board of review submitted no other documentary evidence into the record.

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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Property Tax Appeal Board finds the appellant submitted assessment information on four comparable properties for the Board to consider. The board of review did not submit any documentary evidence in support of the subject's assessment. The comparables submitted by the appellant ranged in size from 2,094 to 2,920 square feet of living area and had improvement assessments ranging from \$8.33 to \$13.38 per square foot of living area. The subject's improvement assessment of \$15.81 per square foot of living area is above the range established by the comparables. The Board gave less weight to comparable number 4 due to the significant size difference between the comparable and the subject property. After considering adjustments and differences in the remaining comparables, the Board finds the subject's assessment is not equitable and that a reduction in the subject's improvement 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

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.