



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

APPELLANT: Elizabeth Minogue  
DOCKET NO.: 08-25502.001-R-1  
PARCEL NO.: 18-05-311-024-0000

The parties of record before the Property Tax Appeal Board are Elizabeth Minogue, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, 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 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:** \$ 6,025  
**IMPR.:** \$ 80,164  
**TOTAL:** \$ 86,189

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction. The dwelling is ten years old and contains 3,088 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The subject is located in Western Springs, Lyons Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four suggested comparable properties described as two-story dwellings of stucco, masonry, or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The comparable dwellings are from one to fifty-five years old and contain from 2,802 to 3,684 square feet of living area. Each comparable has a garage; three have central air conditioning; and two have two fireplaces. One comparable has a full finished basement, and three have unfinished basements, either full or partial. The comparables have improvement assessments ranging from \$9,971 to \$80,056 or from \$2.71 to \$24.99 per square foot of living area. Based on underlying data sheets, the comparable assessed at \$2.71 per square foot of living area has an improvement assessment that apparently reflects a partial assessment for new construction. The

subject's improvement assessment is \$80,164 or \$25.96 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$46,286 or \$14.99 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 \$86,189 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject, and three are said to be located one-quarter mile from the subject property. The dwellings are either seven or ten years old and contain from 2,870 to 3,292 square feet of living area. Each comparable has a garage and one or two fireplaces, and three comparables have central air conditioning. One comparable has a slab foundation; and three comparables have full basements, one of which is finished. These properties have improvement assessments ranging from \$78,157 to \$86,648 or from \$26.15 to \$27.69 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.

Both parties presented assessment data on a total of eight suggested comparables. The appellant's comparables #3 and #4 were over forty years older than the subject, and comparables #1 and #2 were larger and newer than the subject. As a result, the appellant's comparables received reduced weight in the Board's analysis. The Board finds the comparables submitted by the board of review were most similar to the subject in age and were very similar in size, design, exterior construction, and location. 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 \$78,157 to \$86,648 or from \$26.15 to \$27.69 per square foot of living area. The subject's improvement assessment of \$80,164 or \$25.96 per square foot of living area falls below the range established by the most similar comparables on a per square foot basis. Considering adjustments and differences in the comparables as compared to the subject, the Board finds the subject's

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improvement assessment is equitable and a reduction in the subject's assessment is not warranted on this record.

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

*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: July 19, 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.