



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

APPELLANT: Patrick Cunningham  
DOCKET NO.: 08-26232.001-R-1  
PARCEL NO.: 04-23-201-028-0000

The parties of record before the Property Tax Appeal Board are Patrick Cunningham, the appellant, 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:** \$13,944  
**IMPR:** \$95,208  
**TOTAL:** \$109,152

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 1.5-story single family dwelling of masonry construction containing 3,274 square feet of living area. The dwelling is 7 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The subject site of 4,842 square feet of land area is located in Northfield, Northfield Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity in the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment. The appellant submitted various assessment analyses (see Schedule 1 (Ex. 3) and Schedule 2 with support in Exhibits 4, 5 & 6) on a total of 19 comparable properties located in the Fox Meadow development. In addition, the appellant completed Sec. V of the appeal petition detailing the same 19 assessment comparables. The appellant further analyzed 13 comparables which were identical in dwelling size to the subject and further performed an analysis of 6 comparables with a dwelling size of either 2,901 or 2,912 square feet. For ease of analysis, all 19 comparables will be set forth.

The 19 comparables are in the same assessment neighborhood code as the subject as defined by the local assessor. The comparables were described Class 2-04, 1.5-story masonry dwellings that contain from 2,901 to 3,274 square feet of living area. The dwellings are either 4 or 7 years old. Features include unfinished basements, central air conditioning, and two-car garages. Fourteen of the comparables have one or two fireplaces. The comparables have improvement assessments ranging from \$86,807 to \$96,779 or from \$28.22 to \$30.76 per square foot of living area. The subject's improvement assessment is \$105,652 or \$32.27 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$95,208 or \$29.08 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 \$119,596 was disclosed. The board of review presented a description and assessment information on one comparable property. The comparable consists of a 51-year-old, one-story frame and masonry dwelling located in the same assessment neighborhood code as the subject as defined by the local assessor. The dwelling contains 2,985 square feet of living area and features a partial unfinished basement, central air conditioning, and two fireplaces. This property has an improvement assessment of \$96,930 or \$32.47 per square foot of living area. In addition, the board of review submitted a list of 20 sales from Northfield Township. However, no descriptive information or analysis was provided for comparison to the subject.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a nine page brief criticizing the board of review submission and amplifying the appropriateness of appellant's own comparables.

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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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 that both parties' submitted descriptions and assessment information on 20 suggested comparable properties, as well as the list of 20 sales from Northfield Township submitted by the board of review. The Board has given less weight to the appellant's secondary analysis of six comparables which differed in size from the subject dwelling and likewise, the Board has given less weight to the board of review's suggested comparable which differs in design, exterior construction, size and age from the subject.

Next, the Board will examine the 13 comparables identical to the subject in dwelling size, design, exterior construction, and neighborhood code. Of these comparables, the Board has given less weight to comparables #1, #2 and #7 for differences in number of bathrooms, fireplaces and/or age. Thus, the Board finds that these remaining 10 comparables presented by the appellant were most similar to the subject in location, design, age, size and amenities. These comparables have improvement assessments ranging from \$92,391 to \$96,022 or from \$28.22 to \$29.33 per square foot of living area. The subject's improvement of \$105,652 or \$32.27 per square foot of living area falls above the range established by the most similar comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds 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

*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: February 24, 2012

*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.