



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

APPELLANT: Robert Roach  
DOCKET NO.: 08-26980.001-R-1 through 08-26980.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robert Roach, the appellant, by attorney James A. Hullihan of Thomas M. Tully & Associates 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-26980.001-R-1	15-32-406-009-0000	\$6,171	\$9,974	\$16,145
08-26980.002-R-1	15-32-406-010-0000	\$7,713	\$39,898	\$47,611

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 3,476 square feet of living area. The dwelling is 66 years old. Features of the home include a full finished basement, central air conditioning, two fireplaces and a two-car attached garage. The subject's improvement assessment is pro-rated between two parcels. The total property has a 5,320 square foot site and is located in LaGrange Park, Proviso Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as two-story dwellings of masonry or frame and masonry construction that ranged in size from 3,333 to 4,076 square feet of living area. The dwellings ranged in age from 71 to 74 years old. Features of the comparables include a partial unfinished basement, central air conditioning, one or two fireplaces and a two-car attached garage. The comparables have improvement assessments ranging from \$32,097 to \$48,267 or from \$9.63 to \$11.84 per square foot of living area. The subject's improvement assessment is \$49,872 or \$14.35 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$38,375 or \$11.04 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four properties, including the subject parcel which contains the larger portion of the subject's pro-rated assessment. The three non subject comparables are improved with two-story dwellings of masonry or frame and masonry construction that range in size from 2,396 to 3,766 square feet of living area. The dwellings range in age from 63 to 74 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a full or partial basement, central air conditioning, two or three fireplaces and a two-car garage. These properties have improvement assessments ranging from \$40,110 to \$58,941 or from \$15.65 to \$16.97 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 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 not met this burden.

The parties to the appeal submitted a total of six comparable properties, not including the pro-rated portion of the subject property, for the Property Tax Appeal Board's consideration. The Board gave diminished weight to board of review comparable number 3 due to the significant size disparity when compared to the subject property. This suggested comparable has only 68% the square footage of living area that the subject has. Appellant's comparables numbers 2 and 3 and board of review comparable number 4 also are given less weight due to size differences when compared to the subject. The six comparables submitted into the record had improvement assessments that ranged from \$9.63 to \$16.97 per square foot of living area. The subject's improvement assessment of \$14.35 per square foot of living area falls within the range established by the comparables in this record. The Board finds that the three properties suggested by the appellant would all require several positive or upward adjustments to their respective per square foot assessments to reflect differences with the subject property in size and features. The Board further finds that board of review comparable number 2 is the most similar to the subject in size, exterior construction, features and age. This property has an improvement assessment of

\$15.65 per square foot of living area, which is greater than the subject's per square foot assessment. Based on this record the Property Tax Appeal Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable. Therefore, the Board finds a reduction in the subject's assessment is not justified.

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

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.