



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

APPELLANT: James McClelland
DOCKET NO.: 08-27520.001-R-1
PARCEL NO.: 27-18-204-003-0000

The parties of record before the Property Tax Appeal Board are James McClelland, the appellant, by attorney Timothy McGovern of Snyder McGovern LLC in Palos Heights; 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: \$ 12,298
IMPR.: \$ 74,311
TOTAL: \$ 86,609

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction. The dwelling is approximately sixteen years old and contains 4,006 square feet of living area. Features of the home include a full finished basement, central air conditioning, three fireplaces, and a three-car garage. The subject property has a 15,373 square foot site and is located in Orland Park, Orland Township, Cook County.¹

When the appellant's attorney completed section 2d of the residential appeal form, he indicated that the appeal was being based on comparable sales. When the appellant's attorney completed section V of the residential appeal form, he provided information which indicates that the appeal is based on assessment inequity. The appellant submitted information on three suggested comparable properties described as two-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject and are said to be located one-half mile from the subject. The comparable dwellings are from 10 to 16 years old and contain from

¹ In section III of the residential appeal form, the appellant indicates that the subject property has a 19,379 square foot site. In section V, the appellant lists the subject as having a 15,373 square foot site. The board of review lists the subject as having a 15,373 square foot site.

4,180 to 4,492 square feet of living area. Each comparable has a garage, central air conditioning, one or two fireplaces, and a full basement, one of which is finished. The comparables have improvement assessments ranging from \$71,060 to \$76,354, and on a per square foot basis, the improvement assessment are either \$16.91 or \$17.00 per square foot of living area. The subject's improvement assessment is \$74,311 or \$18.55 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$62,760 or \$15.67 per square foot of living area. In section 2c of the residential appeal form, the appellant also requested that the subject's land assessment be reduced to \$11,068; however, the appellant did not produce any evidence in support of this reduction. In his brief, the appellant's attorney only requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$86,609 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject, and one is located in the same tax block as the subject. The dwellings are either seven or twelve years old and contain from 3,802 to 4,092 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, a fireplace, and a garage. These properties have improvement assessments ranging from \$71,032 to \$76,888 or from \$18.55 to \$19.10 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney stated that three of the board of review comparables were not located near the subject property and were also much newer than the subject.

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 seven suggested comparables that were two-story masonry dwellings with the same assigned neighborhood code as the subject. The Board finds that the appellant's comparables #1 and #2 were somewhat larger in size than the subject and received reduced weight in

the Board's analysis. The Board finds board of review comparable #1 to be the best comparable in the record. Located in the same tax block as the subject, board of review comparable #1 was most similar to the subject in location and size and was four years newer than the subject. The Board finds four additional comparables to be similar to the subject. The appellant's comparable #3, located one-half mile from the subject, was very similar to the subject in location and size and was five years newer than the subject. The board of review comparables #2 through #4 were very similar to the subject in size, had the same assigned neighborhood code as the subject, and were nine years newer than the subject. Due to their similarities to the subject, these five comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$71,060 to \$76,888 or from \$17.00 to \$19.10 per square foot of living area. The subject's improvement assessment of \$74,311 or \$18.55 per square foot of living area falls within the range established by the most similar comparables. The Board takes notice that the subject and the best comparable in the record have identical improvement assessments on a per square foot basis. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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.

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: 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.