



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

APPELLANT: Brian Russell
DOCKET NO.: 08-28987.001-R-1
PARCEL NO.: 04-24-310-010-0000

The parties of record before the Property Tax Appeal Board are Brian Russell, 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: \$26,866
IMPR: \$81,434
TOTAL: \$108,300

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story dwelling of frame construction containing 2,627 square feet of living area. The dwelling is 52 years old. Features of the home include a full finished basement, central air conditioning, two fireplaces and a two-car detached garage.

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 analysis-(see schedules 1 through 4) on 17 comparable properties located in the same assessment neighborhood code as the subject as defined by the local assessor. In addition, the appellant completed Sec. V of the appeal petition detailing the same 17 assessment comparables. The comparables were described as one-story frame, masonry, or frame and masonry dwellings that contain from 2,315 to 2,940 square feet of living area. The dwellings range in age from 7 to 55 years old. Eleven comparables have partial or full unfinished basements and six comparables have full or partial finished basements. Fifteen

comparables have central air conditioning. The comparables have from one to three fireplaces and two or four-car garages. The comparables have improvement assessments ranging from \$54,952 to \$85,273 or from \$20.80 to \$30.81 per square foot of living area. The subject's improvement assessment is \$89,371 or \$34.02 per square foot of living area. Based on this evidence, the appellant 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 \$116,237 was disclosed. The board of review presented descriptions and assessment information on four comparable properties and a list of 20 sales from Northfield Township. The four comparables consist of one-story or one and one-half story frame or masonry dwellings that are located in the same assessment neighborhood code as the subject as defined by the local assessor. The dwellings range in age from 31 to 52 years old and range in size from 2,334 to 2,644 square feet of living area. Features include partial finished or unfinished basements, central air conditioning and two-car garages. Two comparables have one fireplace and one comparable has two fireplaces. These properties have improvement assessments ranging from \$77,838 to \$87,485 or from \$32.12 to \$36.06 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 comparables and sales data submitted by the board of review and amplifying the appropriateness of their 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). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Board finds that both parties' submitted descriptions and assessment information on 21 suggested comparable properties, as well as the list of 20 sales from Northfield Township submitted by the board of review. The Board gave less weight to the appellant's comparables #3, #4, #5, #7, #8, #9, #12, #13, #14,

#15, #16 and #17. These comparables have dissimilar unfinished basements when compared to the subject's finished basement. Additionally, comparable #5 is considerably newer than the subject and comparable #15 has no central air conditioning that the subject enjoys. The Board, likewise, gave less weight to the board of review's comparables #1, #3 and #4 due to their dissimilar unfinished basements when compared to the subject's finished basement. Additionally, comparable #4 is considerably newer and lacks a fireplace when compared to the subject. The Board gave no weight to the list of 20 sales from Northfield Township submitted by the board of review due to the lack of descriptive detail necessary for a meaningful comparative analysis. The Board finds the remaining six comparables submitted by both parties are most similar to the subject in location, size, age and features. These comparables have improvement assessments ranging from \$71,787 to \$87,485 or from \$27.60 to \$33.38 per square foot of living area. The subject's improvement of \$89,371 or \$34.02 falls above the range established by the best 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.

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: 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.