



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

APPELLANT: Blair White  
DOCKET NO.: 08-28992.001-R-1  
PARCEL NO.: 04-23-402-006-0000

The parties of record before the Property Tax Appeal Board are Blair White, 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:** \$17,254  
**IMPR:** \$92,637  
**TOTAL:** \$109,891

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 3,704 square feet of living area. The dwelling is 20 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car attached 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 3) on 15 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 15 assessment comparables. The comparables were described as two-story masonry dwellings that contain from 3,366 to 3,746 square feet of living area. The dwellings range in age from 12 to 20 years old. Fourteen comparables have partial or full unfinished basements and one comparable has a partial finished basements. The comparables have central air conditioning, a fireplace and two-car attached garages. The

comparables have improvement assessments ranging from \$80,750 to \$88,900 or from \$23.73 to \$25.32 per square foot of living area. The subject's improvement assessment is \$110,156 or \$29.74 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$92,637 or \$25.01 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 \$127,410 was disclosed. The board of review presented descriptions and assessment information on four comparable properties and a list of 16 sales from Northfield Township. The four comparables consist of two-story frame and masonry 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 19 to 44 years old and range in size from 2,840 to 3,033 square feet of living area. Features include partial finished or unfinished basements, central air conditioning, one or two fireplaces and two or two and one-half car garages. These properties have improvement assessments ranging from \$73,528 to \$86,040 or from \$25.89 to \$29.47 per square foot of living area. In addition, the board of review submitted a list of 16 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 an eight 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 19 suggested comparable properties, as well as the list of 16 sales from Northfield Township submitted by the board of review. The Board gave less weight to the appellant's comparable #6 due to its dissimilar finished basement area when compared to the subject's unfinished basement area. The Board gave less weight to the board of review's comparables. Comparables #1 and #4 have significantly larger lots, dissimilar

frame and masonry style exteriors, older and are considerably smaller in size when compared to the subject. Comparable #2 and #3 are significantly smaller in size when compared to the subject. Additionally, comparable #3 has dissimilar finished basement area when compared to the subject. The Board gave no weight to the list of 16 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 14 comparables submitted by the appellant are most similar to the subject in location, size, age exterior construction and features. These comparables have improvement assessments ranging from \$80,750 to \$88,900 or from \$23.73 to \$25.32 per square foot of living area. The subject's improvement of \$110,156 or \$29.74 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 commensurate with the appellant's improvement request 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.