



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

APPELLANT: Jerry O'Connor
DOCKET NO.: 08-29283.001-R-1
PARCEL NO.: 10-08-100-054-0000

The parties of record before the Property Tax Appeal Board are Jerry O'Connor, the appellant, by attorney Katherine A. O'Dell of Amari & Locallo 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:

**LAND: \$ 20,162
IMPR.: \$ 119,223
TOTAL: \$ 139,385**

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 14 years old and contains 4,138 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a three-car garage. The subject property is located in Glenview, Niles Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four suggested comparable properties described as two-story dwellings of frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject, and two are located in the same block or tax block as the subject. The comparable dwellings are approximately 39 to 55 years old and contain from 4,342 to 4,767 square feet of living area. Each of the comparables has a garage, central air conditioning, one to three fireplaces, and a partial basement, one of which is finished. The comparables have improvement assessments ranging from \$116,235 to \$132,336 or from \$25.90 to \$27.76 per square foot of living area. The subject's improvement assessment is \$119,223 or \$28.81 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement

assessment be reduced to \$107,216 or \$25.91 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 \$139,385 was disclosed. The board of review presented descriptions and assessment information on three suggested comparable properties consisting of two-story dwellings of masonry or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject, and two are located in the same block or tax block as the subject. The dwellings are approximately 33 to 61 years old and contain from 3,942 to 4,437 square feet of living area. Two of the comparables are described as being of deluxe quality, while the subject and the remaining comparable are described as being of average quality. Each of the comparables has a garage, central air conditioning, and one or two fireplaces. One comparable has a full finished basement, and two have partial unfinished basements. These properties have improvement assessments ranging from \$110,769 to \$129,794 or from \$28.10 to \$30.70 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 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. As a group, none of the comparables submitted were similar to the subject in age, but they were similar in design, location, and features. The Board finds that the appellant's comparables #1 and #4 were significantly larger in size than the subject and received reduced weight in the Board's analysis. The Board finds the board of review comparable #1 was the most similar to the subject in size and also had masonry exterior construction like the subject. In addition, the board of review comparables #2 and #3 and the appellant's comparables #2 and #3 were relatively similar to the subject in size, and three of these comparables were located in the same block or tax block as 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 \$116,235 to \$129,794 or from \$26.77 to \$30.70 per square foot of living area. The subject's improvement assessment of \$119,223 or \$28.81 per square foot of

living area falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables (i.e., their older ages) 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.



Chairman



Member



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: August 23, 2013



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.