



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

APPELLANT: Dwayne Bose  
DOCKET NO.: 08-30051.001-R-1  
PARCEL NO.: 08-23-200-042-0000

The parties of record before the Property Tax Appeal Board are Dwayne Bose, the appellant(s); 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:** \$ 5,304  
**IMPR.:** \$50,544  
**TOTAL:** \$55,848

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 11,050 square feet of land, and is improved with a 34 year old, two-story, dwelling containing six units. The subject includes a total of six baths.

The appellant raised two issues as the bases of this appeal. The first issue is that the Cook County Assessor's records regarding the improvement's size and exterior construction are incorrect. The appellant alleges that the improvement's size is 4,050 square feet of living space, and that its exterior construction is masonry. Second, the appellant alleges that there was unequal treatment in the assessment process.

In support of the subject's improvement size and exterior construction, the appellant submitted several photographs of the subject, an undated and unsigned letter from Laurie Wagner, Deputy Assessor at the Elk Grove Township Assessor's Office, and a map of the property. The appellant also submitted two property characteristic sheets for the subject. The first property characteristic sheet states that the subject is 25 years old, with a masonry exterior construction, and has 4,050 square feet of living area. The second property characteristic sheet states

that the subject is 28 years old, with a frame and masonry construction, and has 5,841 square feet of living area.

In support of the equity argument, the appellant submitted photographs and information on seven comparable properties located within the subject's apartment complex. These comparables are described as two-story, masonry buildings, that are all 34 years old, containing six units each, and 4,050 square feet of living area. The comparables all have six baths, and have improvement assessments ranging from \$12.32 to \$12.54 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 total assessment of \$68,854 was disclosed. In support of the subject's assessment, the board of review submitted descriptions and assessment information for four properties located within the subject's neighborhood. These properties are described as two-story, masonry dwellings, which are all 29 years old, containing six units and 5,329 square feet of living area. The dwellings all have six baths and air conditioning. These properties have improvement assessments of \$11.35 or \$11.36 per square foot of living area. Based on this evidence, the board 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.

Initially, the Board finds that the best evidence of the subject's size and exterior construction are the photographs of the subject, and the two property characteristic sheets. The subject was built in 1974. According to the first property characteristic sheet, the subject was 25 years old. Therefore, the year was 1999. The first property characteristic sheet states that the subject had a masonry exterior construction, and 4,050 square feet of living area. According to the second property characteristic sheet, the subject was 28 years old. Therefore, the year was 2002. The second property characteristic sheet states that the subject had a frame and masonry construction, and 5,841 square feet of living area. The photographs submitted by the appellant do not show that any changes were made to the subject since its initial construction. Therefore, the Board finds that the subject has a masonry exterior construction and 4,050 square feet of living area. This finding by the Board means that the subject's improvement assessment is \$15.69 per square foot of living space.

The appellant contends unequal treatment in the subject's improvement assessment as the second 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 the comparables submitted by the appellant to be most similar to the subject in location, size, style, exterior construction, features, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$12.32 to \$12.54 per square foot of living area. The subject's improvement assessment of \$15.69 per square foot of living area is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's 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: April 20, 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.