



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

APPELLANT: Michael & Jenny Prangle
DOCKET NO.: 08-30095.001-R-1
PARCEL NO.: 15-36-104-036-0000

The parties of record before the Property Tax Appeal Board are Michael & Jenny Prangle, the appellants, by attorney Christopher G. Walsh, Jr. in Chicago, 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: \$ 12,712
IMPR.: \$ 73,975
TOTAL: \$ 86,687

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 3,757 square feet of living area. The dwelling is 94 years old. Features of the home include a full unfinished basement, two fireplaces, and a two and one-half car attached garage. The subject is classified as a class 2-06 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Riverside, Riverside Township, Cook County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on four comparable properties described as two-story stucco, masonry, or frame and masonry dwellings that range in age from 79 to 120 years old. The comparables have the same assigned neighborhood code as the subject, and two are located on the same block as the subject. The comparable dwellings range in size from 3,391 to 3,667 square feet of living area. One comparable has a full finished basement, and three have unfinished basements, either full or partial. Each dwelling has one or two fireplaces; three have central air conditioning; and three have a garage. The comparables have improvement assessments ranging from \$13.73 to \$16.38 per square foot of living area. The subject's improvement assessment is \$28.56 per square foot of living area. Based on

this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" without any equity evidence in support of its assessed valuation of the subject property. The board of review did provide a printout of twenty recent sales in the subject's neighborhood. This list included the sale of the subject property in June 2004 for \$1,200,000.

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 appellants contend 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 appellants have met this burden.

In this appeal, the board of review did not present any equity evidence in support of its assessment of the subject property. The Board finds that the comparables submitted by the appellants were very similar to the subject in location, design, foundation, and size, and they were generally similar in age and exterior construction. 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 \$13.73 to \$16.38 per square foot of living area. The subject's improvement assessment of \$28.56 per square foot of living area falls above this range. As a result, 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank J. Huff

Member

Mario Morris

Member

Shawn P. Loras

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: May 20, 2011

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.