



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

APPELLANT: Jason & Yolanda Tyler
DOCKET NO.: 08-30098.001-R-1
PARCEL NO.: 15-01-408-003-0000

The parties of record before the Property Tax Appeal Board are Jason & Yolanda Tyler, 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: \$ 18,048
IMPR.: \$ 51,856
TOTAL: \$ 69,904

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 1,852 square feet of living area. The dwelling is 84 years old. Features of the home include a full unfinished basement and a fireplace. The subject is classified as a class 2-05 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in River Forest, River Forest 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 67 to 92 years old. The comparables have the same assigned neighborhood code as the subject, and they are located from one to four blocks from the subject property. The comparable dwellings range in size from 1,852 to 2,010 square feet of living area. Three comparables have a full unfinished basement, and one has a full finished basement. Each comparable has a two-car detached garage and one or two fireplaces, and one comparable has central air conditioning. The comparables have improvement assessments ranging from \$19.28 to \$19.80 per square foot of living area. The subject's improvement assessment is \$30.17 per square foot of living area. Based on this evidence, the appellants requested

that the subject's improvement assessment be reduced to \$36,040 or \$19.46 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story masonry dwellings that range in age from 68 to 84 years old. The comparables have the same assigned neighborhood and classification codes as the subject. Based on its street address, comparable #4 is located two blocks from the subject. The dwellings range in size from 1,668 to 2,122 square feet of living area. Each comparable has a two-car garage, a fireplace, and an unfinished basement, either full or partial. Two dwellings have central air conditioning. These properties have improvement assessments ranging from \$27.90 to \$29.98 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 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.

Both parties presented assessment data on a total of eight equity comparables. The appellants' comparable #3 was 17 years newer than the subject and received reduced weight in the Board's analysis. The board of review's comparable #1 was 15% larger, and comparable #2 was 16 years newer. As a result, these comparables also received reduced weight. The Board finds that the board of review's comparable #4 was identical to the subject in age and was very similar to the subject in style, exterior construction, size, and foundation. In addition, it was located two blocks from the subject. The appellant's comparables #1, #2, and #4, despite differences in exterior construction, were also very similar to the subject in location, age, style, and size. The board of review's comparable #3, despite being somewhat newer than the subject, was also very similar in style, exterior construction, size, and foundation. 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 \$19.28 to \$28.85 per square foot of living area. The subject's improvement assessment of \$30.17 per square foot of living area falls above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the

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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 M. Louie

Member

Shawn R. Lerbis

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: June 24, 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.