



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

APPELLANT: Christopher Glancy
DOCKET NO.: 09-20114.001-R-1
PARCEL NO.: 16-06-212-009-0000

The parties of record before the Property Tax Appeal Board are Christopher Glancy, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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: \$ 7,850
IMPR.: \$ 41,780
TOTAL: \$ 49,630

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story dwelling of masonry construction. The dwelling is 82 years old and contains 2,422 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, and a two-car garage. The subject is located in Oak Park, Oak Park Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three suggested comparable properties described as one and one-half story dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The comparable dwellings are from 58 to 84 years old and contain from 3,172 to 3,373 square feet of living area. One of the comparable dwellings has a full unfinished basement, and two have finished basements, either full or partial. Each comparable has a garage and central air conditioning, and two have a fireplace. The comparables have improvement assessments ranging from \$49,078 to \$59,585 or from \$15.47 to \$17.67 per square foot of living area. The subject's improvement assessment is \$47,768 or \$19.72 per square foot of living area. Based on this evidence, the appellant requested that the subject's

improvement assessment be reduced to \$40,279 or \$16.63 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 \$55,618 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of one and one-half story dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The dwellings are from 70 to 82 years old and contain from 2,282 to 2,791 square feet of living area. Two comparable dwellings have full finished basements, and two have unfinished basements, either full or partial. Each comparable has a garage; three comparables have central air conditioning; and three have one or two fireplaces. These properties have improvement assessments ranging from \$39,599 to \$47,641 or from \$16.86 to \$17.72 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 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.

Both parties presented assessment data on a total of seven suggested comparables. The appellant's comparables were larger in size than the subject, and comparable #1 was also much newer than the subject. As a result, these comparables received reduced weight in the Board's analysis. The Board finds the comparables submitted by the board of review were most similar to the subject in size and were also very similar in style, exterior construction, and most features. In addition, the board of review's comparables #1, #2, and #4 were very similar to the subject in 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 \$39,599 to \$47,641 or from \$16.86 to \$17.72 per square foot of living area. The subject's improvement assessment of \$47,768 or \$19.72 per square foot of living area falls above the range established by the best 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.

Donald 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: July 19, 2013

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.