



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

APPELLANT: Patrick O'Donnell
DOCKET NO.: 09-20722.001-R-1
PARCEL NO.: 12-11-205-002-0000

The parties of record before the Property Tax Appeal Board are Patrick O'Donnell, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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: \$5,184
IMPR.: \$21,868
TOTAL: \$27,052**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1-story dwelling of masonry construction containing 1,061 square feet of living area. The dwelling is 53 years old and built on a slab foundation. The home features a 2-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on eight comparable properties. These properties are described as 1-story masonry dwellings all 55 years old. The comparable dwellings range in size from 1,292 to 1,576 square feet of living area. All comparables feature full basements, five of which are finished. Seven comparables have central air conditioning, one has a fireplace and five have 1 or 2-car garages. The comparables have improvement assessments ranging from \$14.92 to \$17.03 per square foot of living area. The subject's improvement assessment is \$20.61 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 final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of 1-story

masonry dwellings ranging in age from 48 to 54 years old. These properties range in size from 1,081 to 1,201 square feet of living area. All comparables feature full basements, two of which are finished. Two have central air conditioning. All four comparables feature 1, 1½ or 2-car garages. These properties have improvement assessments ranging from \$24.78 to \$27.34 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.

The Board finds none of the comparables submitted by either party were particularly similar the subject. Although the appellant submitted in evidence a map showing the close proximity of the comparables to the subject, all of the appellant's comparables were significantly larger than the subject and all had basements, five of which were finished. Although the board of review's comparables were similar in size to the subject, all four had basements, two of which were finished. While none of the comparables were particularly similar to the subject, which had a slab foundation, the twelve equity comparables submitted by both parties had improvement assessments ranging from \$14.92 to \$27.34 per square foot of living area. The subject's assessment of \$20.61 per square foot of living area falls within the range of the comparables presented and on this record the Board finds the appellant did not demonstrate with clear and convincing evidence the subject was inequitably assessed. Therefore, no 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.