



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

APPELLANT: Mitchell Hood
DOCKET NO.: 09-21078.001-R-1
PARCEL NO.: 14-07-107-015-0000

The parties of record before the Property Tax Appeal Board are Mitchell Hood, the appellant(s), by attorney Julie Realmuto, of McCarthy Duffy 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: \$ 10,560
IMPR.: \$ 70,444
TOTAL: \$ 81,004

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,480 square foot parcel of land improved with a six-year old, two-story, frame, single-family dwelling. The improvement contains 3,300 square feet of living area, as well as a partial basement and three and one-half bathrooms.

The appellant's attorney argued that there was an unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for four suggested comparables. The properties were improved with two-story, single-family dwellings, with frame exterior construction and two and one-half to three and one-half bathrooms therein. They range: in age from four to eleven years; in size from 2,848 to 3,016 square feet of living area; and in improvement assessments from \$22.90 to \$25.70 per square foot. The subject's improvement assessment is \$28.40 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$81,004. The board of review submitted descriptive and assessment data relating to three suggested comparables improved with two-story dwellings, with frame exterior construction and three and one-half bathrooms therein. They range: in age from three to ten years; in size from 2,280 to 2,386 square feet of living area; and in improvement assessments from \$28.54 to \$30.90 per square foot. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments and reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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 data, the Board finds that the appellant has not met the burden.

The Board finds that comparable #3 submitted by the appellant and all the comparables submitted by the board of review are most similar to the subject in style, improvement size, and amenities. In analysis, the Board accorded the most weight to these comparables which have improvement assessments that range from \$25.63 to \$30.90. The subject's improvement assessment of \$28.40 per square foot of living area is within the range established by the most similar comparables.

As a result of this analysis, the Board finds that the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that the reduction is not 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: March 23, 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.