



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

APPELLANT: Bill Yount
DOCKET NO.: 09-22906.001-R-1
PARCEL NO.: 14-08-125-028-0000

The parties of record before the Property Tax Appeal Board are Bill Yount, the appellant, by attorney Michael Griffin 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: \$ 14,022
IMPR.: \$ 60,198
TOTAL: \$ 74,220

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 1,902 square feet of living area. The dwelling is 98 years old. Features of the home include a partial finished basement, three fireplaces, and a two-car detached garage. The subject is classified as a class 2-05 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, Lake View Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story frame dwellings that range in age from 104 to 119 years old. Three of the comparables are located on the same block as the subject property. The comparable dwellings range in size from 1,798 to 2,169 square feet of living area. Each comparable has a one or two-car detached garage, and one dwelling has central air conditioning. The appellant did not provide any information on the comparables' foundations. The comparables have improvement assessments ranging from \$37,576 to \$61,286 or from \$20.90 to \$30.04 per square foot of living area. The subject's improvement assessment is \$75,945 or \$39.93 per square foot of living area. Based on this evidence, the appellant requested that the subject's

improvement assessment be reduced to \$39,749 or \$20.90 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 \$89,967 was disclosed. The board of review presented descriptions and assessment information on three comparable properties on the grid analysis and provided information on two additional comparable properties. The five comparable properties consist of two-story frame, stucco, or masonry dwellings that range in age from 97 to 111 years old. The comparables have the same assigned neighborhood and classification codes as the subject. One of the comparables is located on the same block as the subject, and two others are located one-quarter mile from the subject. The dwellings range in size from 1,632 to 2,198 square feet of living area. Each comparable has a full unfinished basement and a fireplace. Three comparables have a two or two and one-half car detached garage, and one dwelling has central air conditioning. These properties have improvement assessments ranging from \$52,179 to \$72,931 or from \$31.44 to \$33.18 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.

The parties presented assessment data on a total of nine equity comparables. The Board finds all of the comparables submitted by the parties were two-story dwellings that were very similar to the subject in age, location, and most features. The comparables were also generally similar to the subject in size and exterior construction. These comparables had improvement assessments that ranged from \$37,576 to \$72,931 or from \$20.90 to \$33.18 per square foot of living area. The subject's improvement assessment of \$75,945 or \$39.93 per square foot of living area falls above the range established by these 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: April 20, 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.