



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

APPELLANT: Kathryn Nolan
DOCKET NO.: 09-24813.001-R-1
PARCEL NO.: 12-24-320-024-0000

The parties of record before the Property Tax Appeal Board are Kathryn Nolan, the appellant, 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 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: \$5,292
IMPR.: \$24,851
TOTAL: \$30,143

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction containing 1,344 square feet of living area. The dwelling is 13 years old. Features of the home include a full finished basement, central air conditioning and a two-car detached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as either one-story or 1.5 to 1.9 story frame or masonry dwellings that range in age from 50 to 85 years old. The comparable dwellings range in size from 1,263 to 1,415 square feet of living area. Two comparables have concrete slab or crawl space foundations and one comparable has a partial basement and one comparable has a full basement. Two comparables have two-car garages. Two of the comparables are described as 1.5 to 1.9 stories because they have full attics with finished living area. The comparables have improvement assessments ranging from \$16,179 to \$20,850 or from \$12.81 to \$14.86 per square foot of living area. The subject's improvement assessment is \$18.49 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 one-story masonry dwellings that range from 10 to 15 years old. Three of the dwellings contain 1,344 square feet of living area, identical to the subject, and one comparable has 1,372 square feet of living area. All of the comparables have full finished basements, central air conditioning and two-car garages. These properties have improvement assessments ranging from \$26,411 to \$27,264 or from \$19.65 to \$20.12 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 the comparables submitted by the board of review were most similar to the subject in size, style, exterior construction, features and age. All four of the comparables were one-story masonry dwellings with full finished basements. Three of the comparables were identical in size to and have the same features as the subject. 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 \$19.65 to \$20.12 per square foot of living area. The subject's improvement assessment of \$18.49 per square foot of living area is below the range established by the most similar comparables.

The Property Tax Appeal Board gave less weight to the appellant's suggested comparables. Two of the comparables are of different style as being listed as 1.5 to 1.9 stories due to the attic being finished into living area. All of the comparables are significantly older than the subject property and all are inferior overall when compared to the subject's features. Two comparables have dissimilar foundations when compared to the subject.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment 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.

Ronald 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: February 22, 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.