



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

APPELLANT: Michelle Dassinger
DOCKET NO.: 09-24852.001-R-1
PARCEL NO.: 20-11-327-038-0000

The parties of record before the Property Tax Appeal Board are Michelle Dassinger, 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 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: \$5,418
IMPR.: \$22,000
TOTAL: \$27,418

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 1,547 square feet of living area. The dwelling is 43 years old. Features of the home include a full unfinished basement.

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 or two-story masonry dwellings that range in age from 43 to 48 years old. The comparable dwellings range in size from 1,490 to 1,656 square feet of living area. Features include central air conditioning. One comparable has a full finished basement and one comparable has a partial basement which is also finished. Two of the comparables are built over concrete slab foundations and two of the comparables have fireplaces. The comparables have improvement assessments ranging from \$19,690 to \$22,856 or from \$11.89 to \$14.50 per square foot of living area. The subject's improvement assessment is \$31,064 or \$20.08 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to reflect the average per square foot improvement assessment of the four comparables.

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 two-story masonry dwellings that are all 45 years of age. The dwellings contain 1,420 square feet of living area. Features include full finished basements and central air conditioning. These properties have improvement assessments ranging from \$28,647 to \$29,512 or from \$20.17 to \$20.78 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 appellant submitted four properties for the Board to consider in its analysis. The Board finds that appellant's comparables #3 and #4 are dissimilar to the subject in design, style and features. These two comparables are one-story dwellings and the subject is a two-story dwelling. In addition they have concrete slab foundations, inferior to the subject's unfinished basement. For this reason the Property Tax Appeal Board gives less weight to these two comparables. The remaining two appellant comparables are two-story masonry dwellings that are 43 years of age, like the subject property. Both of these properties are superior to the subject in that they have finished basements, fireplaces, and central air conditioning. The properties have improvement assessments of \$11.89 and \$13.80 per square foot of living area. The board of review submitted four comparables. These comparables had improvement assessments that ranged from \$20.17 to \$20.78 per square foot of living area. All four of the board of review's comparables are superior to the subject property. Each of the comparables has a full finished basement and central air conditioning. The subject property does not have a finished basement or central air conditioning.

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: 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.