FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mark Amburgey
DOCKET NO.: 09-25174.001-R-1
PARCEL NO.: 12-24-217-022-0000

The parties of record before the Property Tax Appeal Board are Mark Amburgey, 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 ***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:	$6,840
IMPR.:	$31,003
TOTAL:	$37,843

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 4,886 square foot parcel of land improved with two buildings. Improvement #1 is a 75 year old, one and a half-story, frame and masonry, single-family dwelling containing 1,382 square feet of living area, one and a half baths, air conditioning, and a full unfinished basement. Improvement #2 is a 75 year old, one-story, frame, single-family dwelling containing 686 square feet of living area, and one bath on a slab. The appellant argued unequal treatment in the assessment process of the improvement as the basis of the appeal.

In support of the equity argument, the appellant, submitted information on a total of four properties suggested as comparable and located in subject's neighborhood. The properties are described as frame and masonry single-family dwellings with one or one and a half baths, and unfinished basements. The properties range: in age from 54 to 87 years; in size from 1,425 to 1,524 square feet of living area; and in improvement assessments from $12.11 to $14.13 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 improvement #1 assessment of $20,145 or $14.58 per square foot of living area and improvement #2 of $12,346 or $18.00 per square foot of living area were disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on suggested comparables for each improvement. For improvement #1, the board of review submitted a grid listing four properties suggested as comparable and located within the subject's neighborhood. The properties consist of one and a half-story, masonry, single-family dwellings with one or two baths, and full basement with two finished. The properties range in age from 46 to 94 years; in size from 1,040 to 1,183 square feet of living area; and in improvement assessments from $18.15 to $20.23 per square foot of living area.

For improvement #2, the board of review submitted a grid listing four properties suggested as comparable and located within the subject's neighborhood. The properties consist of one or one and a half-story, frame or masonry, single-family dwellings with one or two baths, and for three properties, unfinished basements. The properties range: in age from 50 to 61 years; in size from 720 to 897 square feet of living area; and in improvement assessments from $20.86 to $25.20 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 for improvement #1.

As to improvement #1, the parties submitted a total of eight properties suggested as comparable to the subject. The PTAB finds the appellants comparable #1, #2, and #4 are the most similar to the subject in design, size, construction, and age. These properties are frame and masonry, one and a half-story, single-family dwellings located within the subject's neighborhood. The properties range: in age from 57 to 87 years; in size from 1,425 to 1,524 square feet of living area; and in improvement assessments from $12.11 to $14.13 per square foot of living area. In comparison, the subject's improvement assessment of $14.58 per square foot of living area is above the range of

these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in improvement #1's assessment is warranted.

As to improvement #2, the board submitted a total of four properties suggested as comparable to the subject. The appellant did not submit comparables for review. The PTAB finds the board of review's comparables is the most similar to the subject in design, size, construction, and age. These properties are frame or masonry, one-story, single-family dwellings located within the subject's neighborhood. The properties range in age from 50 to 62 years; in size from 720 to 897 square feet of living area; and in improvement assessments from $20.86 to $25.20 per square foot of living area. In comparison, the subject's improvement assessment of $18.00 per square foot of living area is below the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in Improvement #2'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.

Chairman

Member

Member

Member

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

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.