



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

APPELLANT: Brian J. Carmody
DOCKET NO.: 09-25683.001-R-1
PARCEL NO.: 23-35-107-006-0000

The parties of record before the Property Tax Appeal Board are Brian J. Carmody, the appellant, by attorney John P. Fitzgerald, of Fitzgerald Law Group, P.C. 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: \$ 10,041
IMPR.: \$ 28,800
TOTAL: \$ 38,841

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 19,126 square feet of land improved with a 61-year old, two-story, frame and masonry, single-family dwelling. The improvement contains 2,366 square feet of living area as well as a partial basement, one full and one half-baths, and a two-car garage.

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

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables located within a six mile radius of the subject. They are improved with a two-story, single-family dwelling with masonry or frame and masonry exterior construction. They range: in age

from 22 to 23 years; in improvement size from 3,536 to 3,710 square feet of living area; and in improvement assessments from \$10.00 to \$10.81 per square foot. The subject's improvement assessment is at \$12.17 per square foot of living area. The properties also include varying amenities. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$38,841. The board of review submitted descriptive and assessment data relating to four suggested comparables. They are improved with a two-story, frame and masonry, single-family dwelling. The improvements range: in age from 50 to 55 years; in size from 2,132 to 2,529 square feet of living area; and in improvement assessments from \$11.97 to \$14.12 per square foot. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments as well as 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 this burden and that a reduction is not warranted.

In totality, the Board finds that the board of review's comparables are most similar to the subject in style, improvement age, size, and/or amenities. In analysis, the Board accorded most weight to these comparables with adjustments thereto. The comparables range in improvement assessments from \$11.97 to \$14.12 per square foot of living area. The subject's improvement assessment at \$12.17 per square foot is within the range established by these comparables.

Therefore, the Board finds that the evidence does support the subject's assessment and that a reduction is not warranted.

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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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: January 24, 2014

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.