



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

APPELLANT: Pat O'Grady
DOCKET NO.: 09-26121.001-R-1
PARCEL NO.: 13-01-318-009-0000

The parties of record before the Property Tax Appeal Board are Pat O'Grady, the appellant, by attorney Timothy C. Jacobs, of Gary H. Smith PC 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: \$7,440
IMPR.: \$30,674
TOTAL: \$38,114**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1.5-story dwelling of masonry construction containing 1,690 square feet of living area. The dwelling is approximately 81 years old. Features of the home include a full unfinished basement, a fireplace and a one-car detached garage. The property has a 3,720 square foot site and is located in Chicago, Jefferson Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on four comparable properties described as 1.5-story dwellings of masonry or frame construction that ranged in size from 1,336 to 1,787 square feet of living area. The dwellings ranged in age from 57 to 86 years. Each comparable has the same neighborhood code as the subject property. Three of the comparables have full unfinished basements. Two of the comparables have central air conditioning. One comparable has two fireplaces and all four comparables have two-car detached garages. The comparables have improvement assessments ranging from \$19,460 to \$26,108 or from

\$13.79 to \$14.61 per square foot of living area. The subject's improvement assessment is \$30,674 or \$18.15 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$24,343 or \$14.40 per square foot of living area.

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 improved with 1.5-story dwellings of masonry or frame and masonry construction that range in size from 1,518 to 1,663 square feet of living area. The dwellings ranged in age from 71 to 84 years old. Each has the same neighborhood code as the subject property. Features of the comparables include either a full or a partial basement and a one or two-car garage. One comparable has a finished recreation room in the basement and two of the comparables have a fireplace. The properties have improvement assessments ranging from \$28,088 to \$31,924 or from \$18.50 to \$19.65 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties to the appeal submitted a total of eight suggested comparable properties for the Board's consideration. The Board gives diminished weight to appellant's comparables number 1 and number 2. Comparable number 1 is 57 years old as compared to the subject's age of 81. In addition, the comparable has central air conditioning which the subject does not have and a two-car garage. Comparable number 2 is 60 years old and is

dissimilar to subject in that it is of frame construction and has a concrete slab foundation. The comparable also has air conditioning and a two-car garage. The Board finds the appellant's comparables number 3 and 4 and board of review comparables number 3 and 4 are the most similar to 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 \$13.79 to \$19.10 per square foot of living area. The subject's improvement assessment of \$18.15 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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

Tracy 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: March 21, 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.