FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Robin Bradley
DOCKET NO.: 09-26269.001-R-1
PARCEL NO.: 13-22-100-032-0000

The parties of record before the Property Tax Appeal Board are Robin Bradley, the appellant, by attorney Michael Griffin 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:	$ 5,512
IMPR.:	$ 32,402
TOTAL:	$ 37,914

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of stucco construction that is seven years old. The dwelling has 1,734 square feet of living area with a full finished basement, central air conditioning, a fireplace, and a two-car detached garage. The subject is classified as a class 2-07 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, Jefferson Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story masonry or frame and masonry dwellings that range in age from 51 to 60 years old. The appellant did not provide any information on the proximity of the comparables to the subject property. The comparable dwellings range in size from 1,810 to 1,907 square feet of living area. Each comparable has a two-car detached garage, and two comparables have central air conditioning. The appellant did not provide any information on the comparables' foundations. The comparables have improvement assessments ranging from $25,410 to $35,054 or from $13.50 to $18.88 per square foot of living area. The subject's improvement assessment is $35,720 or $20.60 per square foot of living area. Based on this evidence, the

appellant requested that the subject's improvement assessment be reduced to $23,412 or $13.50 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $41,232 was disclosed. The board of review submitted its "Board of Review Notes on Appeal" without any equity evidence in support of its assessed valuation of the subject property. The board of review submitted the subject's September 2007 sale price of $426,000 but did not address the appellants' equity evidence.

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's appeal is based on unequal treatment in the assessment process. The only equity evidence in the record was submitted by the appellant. The Board finds that the appellant's three equity comparables, despite being older than the subject property, were generally similar in size and design. These comparables had improvement assessments that ranged from $13.50 to $18.88 per square foot of living area. The subject's improvement assessment of $20.60 per square foot of living area falls above these amounts.

The board of review did not submit any equity evidence. Instead, the board of review submitted information disclosing the subject sold in September 2007 for a price of $426,000. The subject's assessment of $41,232 reflects a market value of approximately $463,281 using the 2009 three-year median level of assessments for class 2 property in Cook County of 8.90% as determined by the Illinois Department of Revenue. The market value reflected by the assessment is greater than the subject's sale price.

Based on the evidence in the record, 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.

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.