



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

APPELLANT: Deborah & Robert Perkaus  
DOCKET NO.: 09-26313.001-R-1 through 09-26313.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Deborah & Robert Perkaus, the appellants, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-26313.001-R-1	13-03-119-005-0000	7,936	28,986	\$36,922
09-26313.002-R-1	13-03-119-006-0000	7,936	17,392	\$25,328
09-26313.003-R-1	13-03-119-048-0000	3,968	11,595	\$15,563

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of three parcels that are improved with a one-story dwelling of frame and masonry construction containing 3,852 square feet of living area. The dwelling is 58 years old and is described as being of deluxe quality. Features of the home include a full finished basement, central air conditioning, and a two-car attached garage. The subject is classified as a class 2-04 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, Jefferson Township, Cook County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on four comparable properties described as one or one and one-half story masonry or frame and masonry dwellings that range in age from 53 to 81 years old. One of the comparables is located on the same block as the subject, and another is located on the same street as the subject, one block away. The comparable dwellings range in size from 2,664 to 2,925 square feet of living area. Each comparable has a two-car garage; three dwellings have a fireplace; and one comparable has central air conditioning. The appellants did not provide any information on the comparables' foundations. The comparables have improvement assessments ranging from \$38,702 to \$41,501 or from \$13.80 to \$15.05 per

square foot of living area. The subject's combined improvement assessment is \$64,857 or \$16.84 per square foot of living area. Based on this evidence, the appellants requested that the subject's combined improvement assessment be reduced to \$53,089 or \$13.78 per square foot of living area.

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 property characteristic sheets 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 appellants contend 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 appellants have met this burden.

The appellants' appeal is based on unequal treatment in the assessment process. The board of review did not present any equity evidence. The Board finds that the comparables submitted by the appellants were generally similar to the subject in location, size, age, design, and exterior construction. The appellant's comparables had improvement assessments of \$38,702 to \$41,501 or from \$13.80 to \$15.05 per square foot of living area. The subject's combined improvement assessment of \$64,857 or \$16.84 per square foot of living area falls above these amounts. The board of review did not submit any equity evidence to refute the evidence presented by the appellant. 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.



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Chairman



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Member



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Member



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Member



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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



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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.