



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

APPELLANT: Richard & Karen Taylor  
DOCKET NO.: 09-26612.001-R-1  
PARCEL NO.: 22-28-109-006-0000

The parties of record before the Property Tax Appeal Board are Richard & Karen Taylor, the appellant(s); 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:** \$ 12,348  
**IMPR.:** \$ 27,995  
**TOTAL:** \$ 40,343

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property contains 25,996 square feet of land improved with a one-story dwelling of masonry construction containing 1,956 square feet of living area. The dwelling is 18 years old. Features of the home include an unfinished basement and two and one half-baths.

The appellants' appeal is based on unequal treatment in the assessment process. The appellant submitted complete information on one comparable property described as a one-story, frame and masonry dwelling that is 19 years old, contains 2,028 square feet of living area, two and one half-baths, and a three-car garage. The comparable's improvement assessment is \$14.11. In addition, the appellants submitted limited assessment data on two additional properties. The subject's improvement assessment is \$14.31 per square foot of living area. Based on this evidence, the appellants 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 final assessment of \$40,343 was

disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story, masonry dwellings that are 21 years old and range in size from 1,934 to 2,199 square feet of living area. Features include two to two and one half-baths and a full basement. These properties have improvement assessments ranging from \$14.22 to \$15.18 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 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 not met this burden.

The Board finds that the appellants submitted incomplete data on two properties; thereby, prohibiting a comparability analysis. The Board finds that one comparable submitted by the appellants, is not sufficient evidence to meet their burden of proof. In contrast, the board of review submitted four equity comparables which support the subject's assessment. They range from \$14.22 to \$15.18 and the subject is within this range. Therefore, the Board finds the subject's improvement assessment is equitable and a reduction in the subject'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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank 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: April 20, 2012

*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.