



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

APPELLANT: Louis G. Lower
DOCKET NO.: 09-26887.001-R-2
PARCEL NO.: 05-29-102-036-0000

The parties of record before the Property Tax Appeal Board are Louis G. Lower, the appellant(s), by attorney Julie Realmuto, of McCarthy Duffy 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: \$83,655
IMPR: \$217,875
TOTAL: \$301,530

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 64,350 square foot parcel of land improved with a 59 year old, two-story, masonry, single-family dwelling containing 6,225 square feet of living area, four and two-half baths, a partial finished basement, air conditioning and three fireplaces. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry, single-family dwellings with between three and two-half baths and five full and two-half baths, air conditioning, fireplaces, and, for two of the properties, a basement. The properties range: in age from 46 to 81 years; in size from 5,926 to 7,178 square feet of living area; and in improvement assessments from \$21.54 to \$36.58 per square foot of living area. Based on this evidence, the appellant 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 improvement assessment of \$302,819 or \$48.65 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on two

properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry, single-family dwellings with six and three-half baths or six and four-half baths, a full and finished basement, air conditioning, and three or five fireplaces. The properties are two or four years old, have 5,393 or 5,885 square feet of living area, and improvement assessments of \$50.32 and \$75.82 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 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 PTAB finds the appellant has met this burden.

The parties presented a total of six properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #2, #3, and #4 most similar to the subject in size, age, design, and exterior construction. The properties are described as two-story, masonry, single-family dwellings with air conditioning, fireplaces, and, for two of the properties, a basement. The properties range: in age from 46 to 81 years; in size from 5,926 to 6,627 square feet of living area; and in improvement assessments from \$25.69 to \$36.58 per square foot of living area. In comparison, the subject's improvement assessment of \$48.65 per square foot of living area is above the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the improvement 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.

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: March 23, 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.