



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

APPELLANT: Richard Castor
DOCKET NO.: 09-26960.001-R-1
PARCEL NO.: 15-08-117-024-0000

The parties of record before the Property Tax Appeal Board are Richard Castor, 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 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: \$3,885
IMPR.: \$24,011
TOTAL: \$27,866

The subject property consists of an 8,568 square foot parcel of land improved with two buildings. Improvement #1 is a 95-year old, one and a half story, frame, single-family dwelling containing 1,757 square feet of living area, one bath, and a full, unfinished basement. Improvement #2 is a one-story, frame, single-family dwelling containing 658 square feet of living area, one bath, on a slab. The appellant argued unequal treatment in the assessment process of the improvement as the basis of the appeal.

In support of the equity argument for improvement #1, the appellant submitted information on a total of four properties suggested as comparable and located in the subject's neighborhood. The properties are described as one and one and a half story, frame, dwellings with one and a half or two baths and full or unfinished basements. The properties are 72 to 110 years old with 1,522 to 1,760 square feet of living area and have improvement assessments from \$10.99 to \$11.04 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 #1 assessment of \$14,338 or \$8.20 per square foot of living area and improvement #2 of \$8,831 or \$7.75 per square foot of living area were disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on suggested comparables for improvement #1. For improvement #1, the board of review submitted a grid listing three properties suggested as comparable and located within the subject's neighborhood. The properties consist of one and a half story, frame or masonry, dwellings with one and a half or two baths. These properties are 57 to 75 years old with 1,727 to 1,763 square feet of living area; and have improvement assessments from \$9.28 to \$10.23 per square foot of living area.

The appellant is not contesting the assessment for improvement #2, and the board of review did not submit evidence to support this 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 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 not met this burden.

As to improvement #1, the parties submitted a total of seven properties suggested as comparable to the subject. The PTAB finds the board of review's comparables #1 and #3 and the appellants comparable #3 and #4 are the most similar to the subject in design, size, construction, and age. These properties are frame, one and a half story, dwellings located within the subject's neighborhood. The properties are 57 to 100 years old with 1,604 to 1,763 square feet of living area and have improvement assessments from \$9.28 to \$11.04 per square foot of living area. In comparison, the subject's improvement assessment of \$9.78 per square foot of living area is within the range of these comparables. 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 supported and a reduction in improvement #1'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.



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: March 23, 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.