



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

APPELLANT: Michael Lambe  
DOCKET NO.: 09-26969.001-R-1  
PARCEL NO.: 15-34-211-027-0000

The parties of record before the Property Tax Appeal Board are Michael Lambe, 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:** \$2362  
**IMPR.:** \$17,380  
**TOTAL:** \$23,867

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,780 square foot parcel of land improved with an 82 year old, frame and masonry, single family dwelling with two baths, and a full, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

The appellant's evidence lists the subject as containing 660 square feet of living area and one-story whereas the board of review's evidence lists the subject at 1,580 square feet of living area and one and a one-half story.

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 one or one half story, frame and masonry, dwelling with one baths, air conditioning for one property, and for two properties, and a full unfinished basement. The properties range: in age from 57 to 83 years; in size from 1,063 to 1,158 square feet of living area; and in improvement assessments from \$17.26 to \$18.18 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 \$21,505 or \$21.21 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 one and a half story, frame/masonry, and single-family dwellings with one and two baths, full unfinished basement. The properties range: in age from 67 to 83 years; in size from 1,537 to 1,656 square feet of living area; and in improvement assessments from \$10.86 to \$11.91 per square foot of living area. In addition, the board of review also submitted the property classification printout evidencing the property's square footage as 1,580 square feet and a photograph of the property evidencing the property as a one and a half story dwelling. 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.

As to the subject's square footage and number of stories, the PTAB finds the appellant failed to submit any evidence to show that the county has incorrectly described the subject's square footage and number of stories. Therefore the PTAB finds the subject contains 1,580 square feet of living area and one and one half stories. This square footage reflects an assessment for the improvement of \$17,380 or \$11.00 per square foot of living area.

The parties presented a total of six properties suggested as comparable to the subject. The PTAB finds the board of review's comparables most similar to the subject in size, design, construction and age. The properties are described as one and a half story, frame/masonry dwellings. The properties range: in age from 67 to 83 years; in size from 1,537 to 1,656 square feet of living area; and in improvement assessments from \$10.86 to \$11.91 per square foot of living area.

In comparison, the subject's improvement assessment of \$13.61 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*J. R.*

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

*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.