FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lorna Williams
DOCKET NO.: 09-28300.001-R-1
PARCEL NO.: 18-06-208-021-0000

The parties of record before the Property Tax Appeal Board are Lorna Williams, the appellant, by attorney Joseph G. Kusper, of Storino Ramello & Durkin in Rosemont; 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:	$5,880
IMPR.:	$55,517
TOTAL:	$61,397

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story single-family dwelling of frame and masonry construction with 2,024 square feet of living area. The dwelling was 62 years old. Features

of the home include a full basement with a finished recreation room, central air conditioning, two fireplaces and a 2.5-car detached garage. The property has a 8,400 square foot site and is located in Western Springs, Lyons Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. Two of the comparables are located on the same street as the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $61,397. The subject property has an improvement assessment of $55,517 or $27.43 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties to the appeal submitted a total of eight comparable properties into the record for the Board's consideration. The Board finds the equity comparables contained in the record are not that particularly similar to the subject. For example, appellant's comparables are all older in age than the subject, have unfinished basements and less fireplaces than the subject. In addition, appellant's comparables #1 and #4 do not have central air conditioning. All four of the comparables submitted by the board of review are significantly larger in living area than the subject property; do not have finished basements or central air conditioning, and have less fireplaces than the subject. Comparable #4 is also constructed over a

concrete slab foundation. However, the Property Tax Appeal Board is statutorily bound to find the correct assessment of a property legally under appeal, regardless of the quality of the evidence.

The Board finds the comparables submitted into the record had improvement assessments that ranged from $21.51 to $24.11 per square foot of living area. The subject's improvement assessment of $27.43 per square foot of living area is above the range established by the comparables in this record. The Board further finds that all of the suggested comparables are inferior to the subject based upon the preceding analysis and should be assessed less per square foot of living area than the subject property. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is well supported and no reduction 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.

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: June 20, 2014

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.