



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

APPELLANT: John Rusher
DOCKET NO.: 09-29361.001-R-1
PARCEL NO.: 04-25-202-059-0000

The parties of record before the Property Tax Appeal Board are John Rusher, the appellant(s); 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: \$32,509
IMPR.: \$96,850
TOTAL: \$129,359

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 41,948 square foot parcel of land improved with an approximately 12-year old, two-story, masonry, single-family dwelling containing 3,725 square feet of living area, three and one-half baths, air conditioning, two fireplaces, a full basement, and a three-car garage. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant submitted a brief arguing that the subject property is over assessed as compared to similar properties. The appellant submitted descriptions and assessment information on a total of nine properties suggested as comparable and located within 2,800 feet of the subject. The properties are described as two-story, masonry or frame and masonry, single-family dwellings containing between two and one-half and four and one-half baths, air conditioning, one to three fireplaces, and partial or full basements. The properties range: in age from 6 to 23 years; in size from 1,400 to 2,000 square feet of living area; and in

improvement assessments from \$18.89 to \$27.23 per square foot of living area.

The appellant asserts that eight of the nine comparables are within 325 square feet of the subject, seven comparables have ages within four years of the subject, and the comparables that differ slightly in size and age are located in close proximity to the subject.

The appellant included several exhibits to support his argument. *Exhibit #1* is the petition which includes a grid of the nine comparables. *Exhibit #2* includes color photographs of the subject. *Exhibit #3* includes a spreadsheet listing the comparables address, property identification number, neighborhood code and classification, construction type, land square footage, building assessment, land assessment, total assessment, land assessment per square foot, and building assessment per square foot along with color photographs of the properties. *Exhibit #4* includes this same spreadsheet with along with printouts from the assessor's website. *Exhibit #5* includes a spreadsheet of four additional properties that the appellant submitted for informational purposes only in regards to classification and proximity to the subject. *Exhibit #6* includes maps depicting the location of the subject and the nine suggested comparables. 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 \$134,972 or \$36.23 per square foot of living area was disclosed. In support of the subject's assessment, the board of review submitted descriptions and assessment information on four properties suggested as comparable and located within the subject's neighborhood with one located on the subject's block and two within a mile of the subject. The properties are described as two-story, masonry or frame and masonry, single-family dwellings containing three and one-half or three and two-half baths, air conditioning, one or two fireplaces, and a full basement. The properties range: in age from one to four years; in size from 3,438 to 3,875 square feet of living area; and in improvement assessments from \$20.65 to \$28.33 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a copy of the evidence previously submitted by the appellant and a rebuttal brief. This brief reiterates the appellant's arguments and addresses the board of review's comparables. The appellant argues the board of review's comparables support a reduction in the subject's improvement 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 13 properties suggested as comparable. The PTAB finds the appellant's comparables #2, #3, #6, #7, and #9 and the board of review's comparables #1 and #3 most similar to the subject in size, design, and construction. The properties range: in age from 1 to 30 years; in size from 3,606 to 3,843 square feet of living area; and in improvement assessments from \$18.89 to \$26.37 per square foot of living area. In comparison, the subject's improvement assessment of \$36.23 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.



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: September 21, 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.