



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

APPELLANT: Roger Stone
DOCKET NO.: 09-29929.001-R-1
PARCEL NO.: 05-06-200-002-0000

The parties of record before the Property Tax Appeal Board are Roger Stone, the appellant, by attorney Christopher G. Walsh, Jr. 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: \$38,681
IMPR: \$313,693
TOTAL: \$352,374**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property in this appeal is improved with two, two-story dwellings on the same parcel. Dwelling #1 is a two-story home of masonry construction containing 8,254 square feet of living area¹. The dwelling is 84 years old². Features of the home include a partial basement finished with a recreation room, central air conditioning, four fireplaces and a 2-car garage. Dwelling #2 is an 84 year old two-story home of masonry construction containing 1,688 square feet of living area. Features of this dwelling include central air conditioning and a fireplace.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant did not disclose that these are two dwellings on the subject parcel. In support of this argument, the appellant submitted information on three comparable properties described as two-story frame or masonry dwellings that are 4 or 10 years old. The dwellings range in size from 7,954 to 8,426 square feet of living area. Each comparable has a full basement of which one is finished with a recreation room. Each comparable has central air conditioning, three or four fireplaces

¹ For purposes of this case, the appellant only provided comparables for dwelling #1.

² The appellant indicated the subject property was 87 years old, however, the property characteristic sheet describes the subject property as 84 years old.

and a 3-car or 4-car garage. The comparables have improvement assessments ranging from \$33.20 to \$35.31 per square foot of living area. The subject's improvement assessment is \$32.77³ per square foot of living area. However, the appellant's analysis did not disclose that the subject parcel contains two separate dwellings. The appellant's assessment analysis uses subject parcel's total improvement assessment for both dwellings, but only uses the size and characteristics of one dwelling in support of his claim. 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 final assessment of \$352,374 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story frame or masonry dwellings that range in age from 1 to 7 years old. The dwellings range in size from 7,954 to 8,573 square feet of living area. Each comparable has central air conditioning, a full basement of which two are finished with a recreation room, from three to six fireplaces and a 3-car or 4-car garage. These properties have improvement assessments ranging from \$33.20 to \$38.20 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 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.

The Board finds the parties submitted a total of seven equity comparables for the record. The appellant's comparables #1, #2 and #3 are the same as board of review's comparables #1, #2 and #3. These comparables had improvement assessments that ranged from \$33.20 to \$38.20 per square foot of living area. The subject's improvement assessment of \$32.77 per square foot of living area is below the range established by the comparables in the record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

³ Based on an improvement assessment of \$270,462 for dwelling #1 as reported by the board of review.

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

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: April 20, 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.