



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

APPELLANT: Ray & Judy Anderson
DOCKET NO.: 09-29952.001-R-1
PARCEL NO.: 27-17-108-001-0000

The parties of record before the Property Tax Appeal Board are Ray & Judy Anderson, the appellants, 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 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: \$ 7,381
IMPR.: \$ 39,351
TOTAL: \$ 46,732

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 3,020 square feet of living area. The dwelling is 16 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a three-car attached garage. The subject is classified as a class 2-78 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Orland Park, Orland Township, Cook County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on four comparable properties described as two-story frame and masonry dwellings that have the same assigned neighborhood and classification codes as the subject. One of the comparables is located two blocks from the subject property. The comparable dwellings are either 14 or 16 years old, and they range in size from 2,809 to 3,338 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, a fireplace, and an attached garage, either two and one-half car or three-car. The comparables have improvement assessments ranging from \$33,718 to \$44,035 or from \$12.00 to \$13.48 per square foot of living area. The subject's improvement assessment is \$48,057 or \$15.91 per square foot of living area. Based on this evidence, the appellants requested that the subject's improvement

assessment be reduced to \$39,351 or \$13.03 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$55,438 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story frame and masonry dwellings that range in age from seven to thirteen years old. The comparables have the same assigned neighborhood and classification codes as the subject. Based on their parcel index numbers, one of the comparables is located in the same general area as the subject, but the other three are not. The dwellings range in size from 2,656 to 2,902 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces, and an attached garage, either three-car or three and one-half car. These properties have improvement assessments ranging from \$46,251 to \$48,411 or from \$16.36 to \$17.82 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 warranted.

The appellants contend 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 appellants have met this burden.

The parties presented assessment data on a total of eight equity comparables. All of the comparables submitted were two-story frame and masonry dwellings like the subject. However, the comparables submitted by the board of review were somewhat newer and somewhat smaller than the subject property, and three of these comparables were not located near the subject property. As a result, the board of review's comparables received reduced weight in the Board's analysis. The Board finds that the appellant's comparables were most similar to the subject in age, and comparables #3 and #4 were most similar in size. These comparables had improvement assessments that ranged from \$33,718 to \$44,035 or from \$12.00 to \$13.48 per square foot of living area. The subject's improvement assessment of \$48,057 or \$15.91 per square foot of living area falls above these assessments. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's 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.

Ronald 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.