PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James Boris
DOCKET NO.: 04-27933.001-R-1
PARCEL NO.: 05-27-110-009-0000

The parties of record before the Property Tax Appeal Board are James Boris, the appellant, by attorney Edward Larkin of Larkin & Larkin, Park Ridge, Illinois; and the Cook County Board of Review.

The subject property consists of a 14-year old, two-story style dwelling of frame construction containing 6,147 square feet of living area with a partial, finished basement, central air conditioning, three fireplaces and a two and one-half car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing three suggested comparable properties located in the subject's neighborhood. The comparables are two-story stucco, masonry or frame and masonry dwellings that are from 44 to 114 years old. They have full or partial basements, with one having finished basement area. Two have central air conditioning, they have one, two or four fireplaces and two have a garage. The comparables contain from 5,737 to 8,270 square feet of living area and have improvement assessments ranging from $19.20 to $21.69 per square foot. The subject property has an improvement assessment of $24.75 per square foot. 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 was disclosed. In support of the subject's assessment, the board of review offered the property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the same neighborhood as the subject property. The comparable properties consist of two-story stucco or masonry dwellings that are from four to 96 years old. They have full basements, with two having finished area. Three have central air conditioning. They have two or four fireplaces and two or three-car garages. The

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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:	$	47,695
IMPR.:	$	152,137
TOTAL:	$	199,832

Subject only to the State multiplier as applicable.

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dwellings contain from 5,210 to 7,670 square feet of living area and have improvement assessments ranging from $24.75 to $67.47 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the board of review's comparables appear to be located blocks away from the subject and that they have recent permits for additional improvements.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Both parties presented assessment data on a total of seven equity comparables that had varying degrees of similarity with the subject. With respect to location, they all appeared to be located in the subject's neighborhood. The appellant's comparables and three of the board of review's comparables were substantially older than the subject. None of the comparables had the same exterior construction as the subject and the sizes of four of the comparables varied somewhat from the subject dwelling. Although none of the comparables was sufficiently similar to the subject, the Board notes all comparables had improvement assessments ranging from $19.33 to $67.47 per square foot. The subject's $24.75 per square foot improvement assessment is within this range.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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: May 27, 2009

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.