

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Charles Gardner
DOCKET NO.: 06-27295.001-R-1
PARCEL NO.: 05-17-305-003-0000

The parties of record before the Property Tax Appeal Board are Charles Gardner, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a 113-year old, two-story style dwelling of frame construction containing 3,942 square feet of living area with a partial, unfinished basement, a fireplace, and a two-car detached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story frame dwellings that range in age from 90 to 131 years old. The comparable dwellings range in size from 2,988 to 4,050 square feet of living area and have improvement assessments ranging from \$15.27 to \$18.72 per square foot of living area. The subject's improvement assessment is \$22.50 per square foot of living area. 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. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story frame dwellings that range in age from 63 to 99 years old. The dwellings range in size from 2,470 to 3,754 square feet of living area and have improvement assessments ranging from \$22.58 to \$24.50 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 that a reduction in the subject's assessment is warranted.

(Continued on Next Page)

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:	\$	26,189
IMPR.:	\$	70,325
TOTAL:	\$	96,514

Subject only to the State multiplier as applicable.

PTAB/BRW/July 09/06-27295

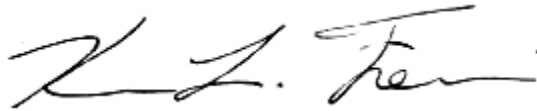
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board 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 met this burden.

All of the comparables submitted by both parties were very similar to the subject in design and exterior construction. The comparable numbered one by the board of review was significantly smaller than the subject, and the comparables numbered two through four by the board of review were considerably newer than the subject. As a result, the board of review's comparables received reduced weight in the Board's analysis. The comparable numbered four by the appellant was smaller than the subject and also differed in age. As a result, the appellant's comparable numbered four also received reduced weight. The Board finds that the comparables numbered one through three by the appellant were the most similar to the subject in age and size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$15.27 and \$17.84 per square foot of living area. The subject's improvement assessment of \$22.50 per square foot of living area falls above these amounts. 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.



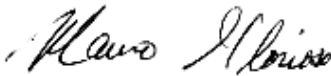
Chairman



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: July 28, 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.