FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Roy Cummins
DOCKET NO.: 07-25809.001-R-1
PARCEL NO.: 09-25-308-003-0000

The parties of record before the Property Tax Appeal Board are Roy Cummins, the appellant, by attorney Lisa A. Marino of Marino & Assoc., PC 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:	$10,240
IMPR.:	$90,795
TOTAL:	$101,035

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 3,266 square feet of living area. The dwelling is 15 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as masonry or frame and masonry dwellings that range in age from 7 to 47 years old. The comparable dwellings range in size from 2,847 to 3,520 square feet of living area. Features include central air conditioning and either 2 or 2.5-car garages. One of the comparables has a full basement with recreation room finish and one has a full unfinished basement. The third comparable has only a partial basement which is unfinished. Only one comparable has a fireplace. The comparables have improvement assessments ranging from $59,248 to $68,628 per square foot of living area. The subject's improvement assessment is $90,795 or $27.80[i] 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 masonry dwellings that range in age from 10 to 15 years old. The dwellings range in size from 3,264 to 3,573 square feet of living area. Features include full unfinished basements, central air conditioning, a single fireplace and two-car garages. These properties have improvement assessments ranging from $90,739 to $99,326 or from $27.63 to $28.25 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 comparables submitted by both parties were relatively similar to the subject with the board of review's comparables numbers 3 and 4 being the most similar in comparison to the subject property in size, age and features. Due to their similarities to the subject, these two comparables received the most weight in the Board's analysis. The comparables had improvement assessments of $27.80 and $28.25 respectively. The subject has an improvement assessment of $27.80 per square foot of living area. Overall, both parties submitted a total of seven properties for the Board's consideration. The comparables had improvement assessments that ranged from $17.48 to $28.25 per square foot of living area. The subject's improvement assessment of $27.80 per square foot of living area is within the range established by the comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property's improvement assessment is not equitable. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's assessment 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 24, 2013

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.

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[i] On the equity analysis grid the appellant has indicated the subject's per square foot assessment is $29.18. This is based on an improvement assessment of $95,288. However, a review of the board of review decision shows the board of review lowered the improvement assessment to $90,795 which reflects a per square foot assessment of $27.80.