



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

APPELLANT: Geraldine Cronnolly  
DOCKET NO.: 09-20163.001-R-1  
PARCEL NO.: 12-01-103-050-0000

The parties of record before the Property Tax Appeal Board are Geraldine Cronnolly, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$ 10,297**  
**IMPR.: \$ 59,738**  
**TOTAL: \$ 70,035**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a two-story dwelling of masonry construction. The dwelling is one year old. Features of the home include a full basement with a formal recreation room, central air conditioning, two fireplaces, and a two-car garage. The property has a 11,442 square foot site, and is located in Park Ridge, Norwood Park Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables.

The appellant further argues that the Cook County Assessor's records are incorrect in regards to the subject's improvement size. The appellant contends that the subject's improvement size is 4,149 square feet of living area. In support of this argument, the appellant submitted architectural drawings, a plat of survey, an affidavit from the owners of the subject, and an affidavit from the architect that designed the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,826. The subject property has an improvement assessment of \$76,826.

In support of its contention of the correct assessment, the board of review submitted a letter from Cook County Board of Review First Assistant Commissioner Aaron Bilton, wherein it was stated that the appellant made a similar argument regarding improvement size at the board of review, and that the evidence was insufficient to warrant a change in the subject's improvement size. The board of review also submitted a copy of the record from the appeal at the board of review. The board of review further submitted a Freedom of Information Act printout for the subject, wherein the subject's improvement size was listed as being 4,267 square feet of living area.

#### **Conclusion of Law**

Initially, the Board finds that the subject's improvement size is 4,267 square feet of living area, which yields an improvement assessment of \$17.94 per square foot of living area. The plat of survey was not considered, as it was dated August 1996, and the improvement depicted thereon was purportedly demolished sometime after that date, as the subject's age is only one year old. The affidavits submitted were considered, but were given diminished weight, as the methods as to how the affiants measured the subject's improvement size were not disclosed. The architectural drawings were considered in the Board's decision, but were not conclusive, as they were developed in May 2006 and the improvement was completed in 2008. Therefore, the Board finds that there is no evidence in the record to support a change in the subject's improvement size.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, and #3. These comparables had improvement assessments that ranged from \$13.81 to \$15.97 per square foot of living area. The subject's assessment of \$17.94 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment is justified.

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.

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Chairman



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Member



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Member



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Member



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Acting 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: June 26, 2015



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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.