



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

APPELLANT: Mathew Garner
DOCKET NO.: 12-20740.001-R-1
PARCEL NO.: 16-20-103-020-0000

The parties of record before the Property Tax Appeal Board are Mathew Garner, the appellant, by attorney Julie Realmuto 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: \$ 3,425
IMPR.: \$ 10,767
TOTAL: \$ 14,192

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 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a 1.5-story dwelling of frame construction with 1,765 square feet of living area. The dwelling is approximately 100 years old. Features of the property include a full unfinished basement, central air conditioning and a two-car garage. The property has a 4,725 square foot site and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-03 property

under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant completed Section V - Comparable Sales/Assessment Equity Grid Analysis using four purported comparables. However, comparables #2 and #3 have consecutive parcel numbers (PINs), the same street address, the same improvement description and the photographs of the comparables depict the same dwelling. This evidence indicates that comparables #2 and #3 are the same home with the improvement assessment pro-rated over two PINs. The three comparables submitted by the appellant were improved with 1.5-story dwellings of frame construction that ranged in size from 1,116 to 1,792 square feet of living area. The dwellings were either 103 or 123 years old. Each comparable had a basement. These comparables had improvement assessments ranging from \$1,033 to \$10,542 or from \$.93 to \$6.34 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$5,595.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,192. The subject property has an improvement assessment of \$10,767 or \$6.10 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with a 1-story dwelling and three 1.5-story dwellings of masonry construction that ranged in size from 1,607 to 1,640 square feet of living area. Each comparable had a full basement with three being finished, one comparable had central air conditioning and each comparable had a 1-car or a 2-car garage. The properties had improvement assessments ranging from \$10,893 to \$12,973 or from \$6.65 to \$7.91 per square foot of living area.

Conclusion of Law

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #2/#3 and #4 and board of review comparables #1, #3 and #4, which were most similar to the subject in size and similar to the subject in style. These comparables had improvement assessments that ranged from \$10,196 to \$11,699 or from \$5.69 to \$7.28 per square foot of living area. The subject's improvement assessment of \$10,767 or \$6.10 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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.

Chairman



Member

Member



Member

Acting Member



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: February 19, 2016



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.