

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Evelyn Allen  
DOCKET NO.: 03-20199.001-R-1  
PARCEL NO.: 15-01-103-059

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Evelyn Allen, the appellant; and the Cook County Board of Review.

The subject property consists of a 12,950 square foot land parcel improved with a 52-year old, one-story, frame and masonry, single-family dwelling. The improvement contains 1,914 square feet of living area as well as a partial basement, two baths, two fireplaces, and a two-car garage. The appellant argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of equity argument, the appellant presented evidence of assessment data and descriptions on four properties located from a two to seven block radius of the subject property. The suggested comparables are improved with a one-story, masonry, single-family dwelling with a partial basement and two baths. They range in age from 47 to 49 years and in size from 1,752 to 2,079 square feet of living area. Amenities also include one fireplace and a multi-car garage. Their improvement assessments range from \$14.10 to \$18.31 per square foot.

At hearing, the appellant testified that she purchased this property on January 1, 2003 for \$470,000. The appellant asserted that she and her son are real estate brokers in the neighborhood as well as residing in the neighborhood. Moreover, the appellant asserted that this property was purchased in very poor condition and required renovation; thereby, meriting a lower improvement assessment. On the basis of this analysis, the appellant requested a reduction in the subject's assessment.

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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:	\$	12,656
IMPR.:	\$	39,235
TOTAL:	\$	51,891

Subject only to the State multiplier as applicable.

PTAB/KPP

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$51,891 was disclosed reflecting an improvement assessment of \$20.50 per square foot of living area. In addition, an equity analysis consisting of four properties was offered as well as copies of property characteristic printouts for these properties. The suggested comparables are improved with a one-story, single-family dwelling of frame, masonry, or frame and masonry exterior construction. They range in age from 48 to 52 years and in size from 1,650 to 2,003 square feet of living area. Amenities include two and one-half baths; a basement; one or two fireplaces; and a multi-car garage. Improvement assessments range from \$21.16 to \$23.02 per square foot.

As to the properties' printouts, the subject and the board's properties were identified as being in average condition. In response to these printouts, the appellant's son indicated that the building needed a new roof, tuck pointing, new systems, drywall repair and patchwork.

At hearing, the board of review's representative testified that the properties were in close proximity to the subject, while properties #2 through #4 are sited on the same sidwell block as the subject property. Based on its analysis, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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. The PTAB finds that the appellant has not met this burden and that a reduction in the subject's assessment is not warranted.

In totality, the parties submitted eight equity comparables. The PTAB finds that the appellant's comparables #1 and #4 as well as the board of review's comparables #1 through #3 are most similar to the subject. These five comparables contain similar improvements that range: in age from 47 to 51 years; in size from 1,851 to 2,079 square feet; and improvement assessments from \$14.10 to \$21.84 per square foot of living area. In comparison, the subject's assessment stands at \$20.50 per square foot of living area, which is within the range established by these comparables. The PTAB accorded diminished weight to the remaining properties due to a disparity in improvement size.

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The PTAB finds that the evidence has not demonstrated that the subject's improvement is assessed in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's improvement assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board are 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: September 28, 2007



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.