

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bernard Hammer
DOCKET NO.: 03-20203.001-R-1
PARCEL NO.: 05-18-225-014-0000

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

The subject property consists of 77-year-old, single-family residence of stucco construction. Containing 2,349 square feet of living area, the subject improvement unit features three baths, a fireplace and a full basement.

The appellant appeared before the PTAB and contended unequal treatment in the assessment process as the basis of the appeal. Both the land assessment and the improvement assessment are in dispute.

Regarding the improvement assessment, the appellant submitted assessment data and descriptions on five properties suggested as comparable. Photographs of the subject and the comparables and a brief in support of the requested reduction were also presented.

Based upon the evidence presented, the properties are 73 to 87 years old. Four of the five comparables are in the same neighborhood of the subject. These four properties contain from 2,212 to 3,433 square feet of living area and are masonry or stucco construction. The properties contain amenities that include two or three full baths and three of the four contain basements. The properties had improvement assessments ranging from \$1.53 to \$9.93 per square foot, while the subject improvement was valued at \$15.64 per square foot. On the basis of this analysis, the appellant requested an assessment for the subject improvement of \$16,152, or \$6.88 per square foot.

Turning to the land argument, the appellant submitted a legal brief in support of his requested reduction to \$11,184, or \$1.20 per square foot of land.

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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: \$ 12,824
IMPR.: \$ 36,742
TOTAL: \$ 49,566

Subject only to the State multiplier as applicable.

PTAB/mmg

In support of this argument, the appellant submitted a compilation of 51 comparable land sites in the subject's neighborhood that range from \$1.10 to \$1.67 assessed value per square foot of land. The appellant also argued that the subject's land lacks depth and is less desirable due to its location on a busy thoroughfare. The appellant further argued that the assessor reduced the subject's land assessment in year 2004 to approximately \$1.38 per square foot of land. This is evidence, the appellant argued, that the assessor was aware of his over assessment of the land for the tax year at issue.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$36,742, and a land assessment of \$22,868, was presented. The board of review presented three comparables all of which were located in the subject's neighborhood. Each is stucco construction and they range in age from 75 to 85 years and contain from 2,336 to 2,440 square feet of living area. Each has a basement, a fireplace and two or three baths. Improvement assessments range from \$16.19 to \$19.11 per square foot of living area and land assessments range from \$15,508 to \$17,884 or \$1,800 unit price per front foot, the same as the subject. As a result of this analysis, 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 the appellant has supported the contention of unequal treatment in the assessment process.

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. After an analysis of the assessment data, the Board finds that the appellant has failed to overcome this burden as to the subject's improvement but has met this burden as to the subject's land assessment.

The per square foot assessment of the suggested comparables' improvements submitted by the parties support the board of review's assessment of the subject's improvements. The comparables submitted for comparison suggest that the subject's assessment is below the range at \$15.64 per square foot of living area when compared to the three closest comparables, the board's comparables. These three properties are similar to the subject in age, square footage of living area, proximity and amenities. The appellant's comparables are not as similar.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. In this case, the appellant has not satisfied the burden of proof that his property's improvement is over assessed.

Turning to the appellant's land argument, the appellant's evidence lends credence to the fact that the subject is not equitably assessed. A listing of some 51 similar land sites in the area produced a result of \$1.20 per square foot of land. More importantly, the land assessment was subsequently reduced in year 2004 by the assessor, evidencing the fact that the methodology employed by the appellant was correct for year 2003. That corrected methodology produced an assessment of \$1.38 per square foot of land for year 2004. The PTAB finds that this subsequent reduction is proof of the proper land assessment of the subject property. Accordingly, the PTAB will reduce the subject's land assessment to an amount commensurate with the subsequent year's land assessment.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject's improvement is inequitably assessed. However, the appellant has satisfied his burden that the subject's land assessment is inequitable. The Property Tax Appeal Board finds that the subject's total assessment as established by the board of review is incorrect and a reduction is 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.