

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Evelyn Allen
DOCKET NO.: 03-21079.001-R-1 and 04-20314.001-R-1
PARCEL NO.: 16-06-311-018

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

At hearing, the PTAB consolidated these matters without objection from the parties.

The subject property consists of an 8,320 square foot land parcel improved with a 96-year old, two-story, stucco, multi-family dwelling. The improvement contains a full basement, two baths, and a two-car garage. The appellant's pleadings raised two issues: first, that the improvement's square footage was incorrect; and secondly, that there was unequal treatment in the assessment process of the improvement as the bases of this appeal.

A dispute as to the improvement's size was raised only in the 2004 appeal. In that matter, the appellant's pleadings asserted a size of 2,490 square feet without supporting documentation. Whereas, the board of review asserted 2,928 square feet of living area and included a copy of the property's characteristic printout reflecting such. At hearing, the appellant testified that she measured the interior of the rooms and by viewing the survey. She also stated that the subject contained two enclosed back porches, with screened windows. The PTAB finds that the best evidence of size was submitted by the board of review and that the subject's improvement contains 2,928 square feet of living area. The PTAB finds that the appellant failed to provide any schematic or survey to support the asserted square footage. Moreover, the PTAB noted that the appropriate methodology for determining the size of a structure for assessing and appraising purposes is the use of exterior measurements.

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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:	\$	9,874
IMPR.:	\$	27,920
TOTAL:	\$	37,794

Subject only to the State multiplier as applicable.

PTAB/KPP

In support of equity argument, the appellant presented evidence of assessment data, descriptions, as well as black and white photographs on seven properties located within a one-block to one-mile radius of the subject property. Within the two appeal years at issue, the suggested comparables are improved with a two-story, frame or stucco, multi-family dwelling with a full basement, two baths, and a garage. They range: in age from 88 to 129 years; in size from 2,253 to 5,392 square feet of living area; and in improvement assessments from \$5.66 to \$8.52 per square foot. The unit descriptions were not submitted for each property.

At hearing, the appellant testified that she was personally familiar with properties #1 through #3. On the basis of this analysis, the appellant requested a reduction in the subject's assessment.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$37,794 was disclosed reflecting an improvement assessment of \$9.54 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 two-story, stucco, multi-family dwelling, which are located either on the subject's same block or within a six-block radius of the subject. They range in age from 87 to 99 years and in size from 2,717 to 3,495 square feet of living area. Amenities include a garage and either two or four baths, as well as two units therein. The improvement assessments range from \$9.53 to \$10.65 per square foot.

At hearing, the board of review's representative questioned the appellant regarding a 2004 alleged sale. The appellant testified that there was a refinancing undertaken in 2004 and not a sale and indicated that those documents included in the board of review's attachments were applicable to a different property. Therefore, the board of review's representative requested that these documents be stricken. The PTAB granted the board's motion. 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 11 equity comparables. The PTAB finds that the board of review's comparables #1 through #3 are most similar to the subject. These three comparables contain similar improvements that range: in age from 89 to 99 years; in size from 2,717 to 2,950 square feet; and in improvement assessments from \$9.53 to \$10.65 per square foot of living area. In comparison, the subject's assessment stands at \$9.53 per square foot of living area, which is at the low end of the range established by these comparables. The PTAB accorded diminished weight to the remaining properties due to a disparity in proximity to the subject, improvement age, and/or improvement size.

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 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: December 7, 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.