PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Evelyn Allen
DOCKET NO.: 03-21082.001-R-1
PARCEL NO.: 16-07-100-013

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 7,300 square foot land parcel with two structures located thereon. The first improvement is a 99-year old, two-story, stucco, multi-family dwelling. This improvement contains 1,714 square feet of living area as well as a full basement. The second improvement, similar to a coach house, is a 108-year old, one-story, single-family dwelling with 882 square feet of living area as well as one bath, a full basement and a one-car garage. The appellant argued that there was unequal treatment in the assessment process of the first 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 two-story, frame or stucco, multi-family dwelling with a full basement, two baths, and a garage. They range in age from 84 to 114 years and in size from 2,253 to 3,893 square feet of living area. Their improvement assessments range from $7.95 to $8.82 per square foot.

At hearing, the appellant testified that she was the owner of the property, but not the occupant of either residence. The appellant asserted that there were two improvements located on this parcel, but because it is one parcel, she believed that the board of review was in error when it submitted suggested comparables for each of the subject's improvements, distinctly. Ms. Allen stated that she chose suggested comparables that were

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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:	$	9,231
IMPR.:	$	28,555
TOTAL:	$	37,786

Subject only to the State multiplier as applicable.

PTAB/KPP

all two-story or three-story, multi-family dwellings. She stated her belief that the number of units was controlling in determining the appropriate method of comparison regardless of the subject's two distinct dwellings. Upon examination, the appellant stated that she obtained her data reflected on the equity analysis grid regarding the subject from a real estate multiple listing service. This data reflected 1,714 total square feet of living area with an improvement assessment of $28,555 or $16.66 per square foot. 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" for each of the two improvements contained on the subject parcel. The total improvement assessment for both improvements was $28,555, while the first improvement, the multi-family dwelling with 1,714 square feet, was accorded an improvement assessment of $15,704 or $9.16 per square foot. The second improvement, the coach house, was accorded an improvement assessment of $12,851 or $14.57 per square foot using the 882 square feet of living area.

In addition, an equity analysis for the multi-family dwelling 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, frame, multi-family dwelling with two baths and a full basement. They range: in age from 109 to 111 years; in size from 1,890 to 2,382 square feet of living area; and in improvement assessments from $9.45 to $12.39 per square foot.

In addition, an equity analysis for the coach house 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, frame or masonry, single-family dwelling with a garage. They range: in age from 80 to 82 years; in size from 858 to 940 square feet of living area; and in improvement assessments from $21.40 to $22.23 per square foot.

At hearing, the board of review's representative testified that the properties used by the board were similar to the subject's improvements. He further testified that pursuant to his training in the area of basic assessment practice that the proper methodology in assessing property includes assessment of each improvement distinctly on any land parcel. Based on its analysis, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that she has been a real estate broker in the area for numerous years. As such, she indicated that she was personally familiar with the board's property #2 on

its equity grid #2 and that it was a home with a separate tax bill that her daughter had resided in, while the subject contained a garage-like residence. As to the board's grid #1, the appellant asserted that property #1 is actually a masonry, three-unit improvement for she has personally been inside this improvement.

In conclusion, the board's representative indicated that the appellant's comparables #1, #3 and #4 were all larger in size than the subject's property.

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 l (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.

The first issue to be addressed before the PTAB is the size of the improvements sited on the subject property. The best evidence of size and assessment theory was submitted by the board of review. The board's representative testified as to the appropriate methodology in assessing improvements which is supported by multi-page printouts for the subject reflecting a breakdown of improvement descriptions and building assessments. The appellant's assertion as to the source of the subject's size is unpersuasive.

As to the multi-family dwelling containing 1,714 square feet, the parties submitted eight equity comparables. The PTAB finds that the appellant's comparable #2 as well as the board of review's comparables #2 through #4 are most similar to the subject. These four comparables range: in age from 109 to 114 years; in size from 1,890 to 2,382 square feet; and improvement assessments from $7.95 to $12.39 per square foot of living area. In comparison, the subject's assessment stands at $9.16 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 improvement size and/ or amenities.

As to the subject's coach house containing 882 square feet, the board of review was the sole party to submit equity comparables. The PTAB finds that these unrebutted, comparables support the

second improvement's assessment. The improvement assessments range from $21.40 to $22.23 per square foot of living area, while the subject's assessment stands at $14.57 per square foot of living area. This improvement contains an assessment far below the range established by the comparables.

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

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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.