

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Albert Klippert
DOCKET NO.: 03-22503.001-R-1
PARCEL NO.: 09-20-212-008-0000

The parties of record before the Property Tax Appeal Board are Albert Klippert, the appellant, by attorney Rusty A. Payton of Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of two-story frame constructed single family dwelling that contains 1,440 square feet of living area. The dwelling is 93 years old with features that include a full basement and a two-car detached garage. The property is located in Des Plaines, Maine Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on four comparable properties improved with two-story dwellings of frame construction. The comparables ranged in size from 1,500 to 1,648 square feet of living area and in age from 79 to 113 years old. The appellant indicated each comparable had an unfinished basement and two had central air conditioning. A map submitted by the appellant indicated the comparables were located from approximately .25 to 1.0 mile from the subject. The comparables had total assessments that ranged from \$15,428 to \$19,632 and improvement assessments that ranged from \$10,828 to \$12,360 or from \$7.13 to \$7.50 per square foot of living area. Based on this data the appellant requested the subject's improvement assessment be reduced to \$10,526 or \$7.31 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$19,706 was disclosed. The subject has an improvement assessment of \$14,844 or \$10.31 per square foot of living area. The board of review submitted descriptions and assessment information on four comparables to demonstrate the subject property was

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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:	\$	4,862
IMPR.:	\$	14,844
TOTAL:	\$	19,706

Subject only to the State multiplier as applicable.

equitably assessed. The comparables had the same neighborhood code and classification code assigned by the county assessor as the subject property. The comparables were improved with two-story dwellings that ranged in size from 1,440 to 1,628 square feet of living area. The dwellings ranged in age from 75 to 93 years old. Each comparable had a full basement and a detached garage. Two of the comparables had one fireplace. Two of the comparables were located along the same street and within one block of the subject property. These comparables had total assessments ranging from \$19,476 to \$22,602 and improvement assessments ranging from \$14,614 to \$17,740 or from \$10.15 to \$11.09 per square foot of living area.

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 the appeal. The Board further finds the evidence in the record supports the assessment of the subject property.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is not warranted.

The parties submitted assessment information on eight comparables to support their respective positions. The Property Tax Appeal Board gives less weight to the appellant's fourth comparable due to its age and location. The seven remaining comparables had varying degrees of similarities to the subject property. The comparables were improved with two-story dwellings of frame construction that range in size from 1,440 to 1,628 square feet of living area with similar features as the subject. The dwellings ranged in age from 75 to 108 years old. These properties had total assessments that ranged from \$15,428 to \$22,602 while the subject property had a total assessment of \$19,706, which is within the range established by the comparables. The comparables had improvement assessments ranging from \$10,828 to \$17,740 or from \$7.13 to \$11.09 per square foot of living area. The two comparables submitted by the board of review that were located along the same street as the subject had improvement assessments of \$14,614 and \$17,361 or \$10.15 and \$10.66 per square foot of living area. The subject property has an improvement assessment of \$15,663 or \$10.31 per square foot of living area, which is within the range established by the most similar comparables. The Board finds this data does not

demonstrate the subject property is being assessed in an inequitable manner.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 parties 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 conclusion, the Property Tax Appeal Board finds a reduction in the subject property's assessment based on a lack of uniformity is not warranted based on this record.

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 21, 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

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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.