

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Sandra L. Thiel
DOCKET NO.: 03-28621.001-R-1
PARCEL NO.: 14-32-219-040
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Sandra L. Thiel, the appellant, and the Cook County Board of Review.

The subject property consists of a 3,125 square foot parcel of land containing a 115 year-old, one-story, frame, single-family residence. The improvement contains 1,179 square feet of living area, and a full, unfinished basement. The appellant raised two arguments: first, that there was unequal treatment in the assessment process of the improvement; and second, that the fair market value of the subject is not accurately reflected in its assessed value as the bases for this appeal.

In support of the equity argument, the appellant submitted a brief arguing that the subject property's assessment increased at a higher rate than other properties within the subject's neighborhood, a copy of the Sidwell map for the subject's neighborhood, a copy of a newspaper listing of all the assessed values for properties in the subject's neighborhood and assessment data and descriptions of the subject property and 12 suggested comparable properties. Colored photographs of the

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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: \$ 16,000
IMPR.: \$ 21,222
TOTAL: \$ 37,222

Subject only to the State multiplier as applicable.

Final administrative decisions 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.

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subject property and these suggested comparables were also included. The data of the suggested comparables reflects that the properties are located on within the subject's neighborhood, with seven located on the subject's block and are improved with a one, one and one-half, or two-story, masonry or frame, single-family dwelling. The improvements range: in age from 12 to 130 years; in size from 1,044 to 3,094 square feet of living area and in improvement assessments from \$22.18 to \$38.53 per square foot of living area. Based on this analysis, the appellant requested a reduction in the improvement's assessment.

In regards to the market value argument, the appellant submitted colored photographs of the interior of the subject, a brief arguing the condition of the subject property, and a useful life investigation report prepared by an architect.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$31,019, or \$26.31 per square foot of living area. The board also submitted copies of the property characteristic printouts for the subject as well as four suggested comparables located within the subject's neighborhood. The board's properties contain a one or one and one-half story, frame, single-family dwelling with one or one and one-half baths and a partial or full basement with three finished. The improvements range: in age from 111 to 125 years in age; in size from 1,248 to 1,382 square feet of living area; and in improvement assessments from \$28.96 to \$46.77 per square foot of living area. Amenities include air conditioning for one property. As a result of its analysis, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted colored photographs of the board of review's suggested comparables and brief arguing that these properties are superior to the subject.

At the hearing, the appellant, Sandra Thiel, testified that when she purchased the home it was in poor condition with no kitchen and broken pipes. She testified she began to rehabilitate the house and had done some work when she discovered lead in the walls. Ms. Thiel testified she then stopped the rehabilitation of the house.

Ms. Theil then stated that she had an architect prepare a useful life investigation report on the property. She noted that the colored photographs show that the back addition is separating from the rest of the house. She stated the furnace and boiler are original to the house. She also testified that the base of the structure is supported by tree trunks. She testified that there are inoperable radiators hanging from the basement ceiling and structural cracks in the walls throughout the house. Ms. Theil also stated that the bathroom has been renovated but it is 7x9 feet. Ms. Theil submitted several pictures one of which is

the "kitchen" where renovation was halted and one of the addition. She testified that the kitchen is small and make shift and that the addition is not heated. She argued that the report showed the building was substandard and had no value. Ms. Theil testified that the architect received a fee for his services but that the fee was not contingent upon the outcome of the appeal.

Ms. Theil also argued that other properties in the subject's neighborhood with the same classification as the subject increased in their improvement assessed by approximately 3% to 40% from the previous triennial while the subject's improvement assessed value increased by 252%.

As to the board of review's evidence, Ms. Theil testified that these properties have second story residences with decks. She argued that these properties have been renovated, are superior in condition and contain more living area; therefore, they are not similar to the subject.

The board of review's representative, Guy Gatone, testified that the suggested comparables submitted by the board are similar to the subject and are assessed higher than the subject.

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

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule 1910.65(b)*. Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

The PTAB gives weight to the appellant's evidence that shows the subject property is in very poor condition. However, the architect was not present to testify as to how he arrived at his conclusions. In addition, the appellant testified that she continues to live in the improvement. Therefore, the PTAB finds that there is some value in the improvement. In looking at the comparable properties submitted by both parties, the PTAB finds that the subject property is significantly inferior to all these

properties which the evidence reflects are of average condition. The comparables have improvement assessments from \$22.18 to \$46.77 per square foot of living area. The subject's improvement assessment is currently at \$26.31 per square foot of living area. Due to the condition of the subject property, the PTAB finds the subject's improvement should be assessed at a value lower than the comparables.

Therefore, as a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that 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

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

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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.