

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kathleen Lach  
DOCKET NO.: 04-20071.001-R-1  
PARCEL NO.: 16-06-213-003-0000

The parties of record before the Property Tax Appeal Board are Kathleen Lach, the appellant, by attorney David C. Dunkin of Arnstein & Lehr, LLP; and the Cook County Board of Review.

The subject property consists of a 75 year-old, two-story style masonry dwelling that contains 3,055 square feet of living area. Features of the home include central air-conditioning, one fireplace, a two-car garage and a full unfinished basement.

Through her attorney, the appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three masonry or frame and masonry comparable properties. The comparables, located in close proximity to the subject, are approximately 75 years old and range in size from 2,286 to 2,444 square feet of living area. The comparables have features that include at least one fireplace, one and one-half-car or two-car garages and full basements, with one comparable having some finished basement area. These properties have improvement assessments ranging from \$26,007 to \$31,744 or from \$10.64 to \$13.89 per square foot of living area. The subject has an improvement assessment of \$47,098 or \$15.42 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$57,262 was disclosed. In support of the subject's improvement assessment, the board of review submitted property characteristic sheets and a grid analysis of four comparable properties located in the same assessment neighborhood as the subject as defined by the county assessor. The comparables consist of two-story style masonry dwellings that range in age from 65 to 77 years old and range in size from 2,961 to 3,084 square feet of living area. Features of the comparables include, one or two fireplaces and a two-car or

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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:	\$	10,164
IMPR.:	\$	47,098
TOTAL:	\$	57,262

Subject only to the State multiplier as applicable.

two and one-half-car garage. One comparable has central air-conditioning and a partial finished basement. Three of the comparables have a full unfinished basement. The properties have improvement assessments ranging from \$46,307 to \$49,432 or from \$15.64 to \$16.03 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

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 appellant's argument was 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 the appellant has not overcome this burden.

The Board finds the parties submitted seven comparables for its consideration. The Board further finds three of the board of review's comparables are more similar to the subject in basement finish and size. These properties were given greater weight in the Board's analysis. The appellant's comparables were smaller than the subject, and therefore were given reduced weight in the Board's analysis. The Board also gave less weight to one comparable submitted by the board of review because of its age and basement finish. The Board finds the three remaining comparables submitted by the board of review were located in the subject's neighborhood and were similar to the subject in most respects. These most representative comparables had improvement assessments ranging from \$15.64 to \$16.02 per square foot of living area, which support the subject's improvement assessment of \$15.42 per square foot.

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 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 Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.

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.



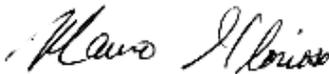
Chairman



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: March 20, 2009



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.