

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Evelyn Allen  
DOCKET NO.: 03-21015.001-R-1 and 04-20301.001-R-1  
PARCEL NO.: 15-01-311-015

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 appellant indicated that the named party was her husband who is now deceased. In addition, the PTAB consolidated these matters without objection from the parties.

The subject property consists of a 9,200 square foot land parcel improved with a 50-year old, one and one-half story, frame and masonry, single-family dwelling. The improvement contains a full basement, two and one-half baths, one fireplace 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.

As to the improvement's size, the appellant's pleadings asserted a size of 2,358 square feet without supporting documentation. Whereas, the board of review asserted 2,931 square feet of living area and included a copy of the property's characteristic printout reflecting such. At hearing, the appellant testified that she resides in this home and that she measured the interior and exterior of the building. However, she could not recall how the square footage of the second floor was determined. The PTAB finds that the best evidence of size was submitted by the board of review and that the subject's improvement contains 2,931 square feet of living area. The PTAB finds that the appellant failed to provide any schematic or survey to support the asserted square footage.

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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:	\$	9,024
IMPR.:	\$	52,504
TOTAL:	\$	61,528

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 from three to six blocks' distance from the subject property. Within the two appeal years at issue, the suggested comparables are improved with a two-story or one and one-half story, frame and masonry or masonry, single-family dwelling with a full basement, two or two and one-half baths, and a garage. They range: in age from 36 to 60 years; in size from 1,775 to 2,672 square feet of living area; and in improvement assessments from \$13.54 to \$21.28 per square foot.

At hearing, the appellant testified that she obtained the properties' size from the assessor's website, but that as to properties #2 and #3 she has been inside these homes and believes that the accorded square footage should be larger. As to the subject property, she stated that there are very few homes in the neighborhood similar to the subject. 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 \$61,528 was disclosed reflecting an improvement assessment of \$52,504 or \$17.91 per square foot of living area. In addition, an equity analysis consisting of eight properties was offered for the two tax years at issue as well as copies of property characteristic printouts for these properties located within the subject's neighborhood. The suggested comparables are improved with a one-story or one and one-half story, single-family dwelling with frame, masonry, or frame and masonry exterior construction. They range in age from 45 to 76 years and in size from 2,003 to 3,665 square feet of living area. Amenities include a basement and one or two fireplaces, while seven properties also include a garage. The improvement assessments range from \$18.32 to \$21.15 per square foot. Based on its analysis, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant testified regarding her personal knowledge of the board's eight properties. As to the properties submitted in the 2003 tax year appeal, she stated that property #1 has a massive home, while asserting that the square footage must be incorrect. As to property #2, she stated that this home was torn down by the appellant in 2004. Moreover, as to properties #3 and #4, she stated that the homes are much larger than the subject. As to the properties submitted in the 2004 tax year appeal, she stated she has personally been inside the home at property #1 and that it does include a basement contrary to the board's evidence. She indicated that she has also been inside property #3 and asserted that the home's square footage should be larger. Furthermore, the appellant requested that property #4 be stricken from the record because it was the

subject of another appeal before the PTAB. The PTAB denied the appellant's request.

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 15 equity comparables. The PTAB finds that the appellant's comparable #4 as well as the board of review's comparables #1 and #2 submitted in the 2004 tax appeal year are most similar to the subject. These three comparables contain similar improvements that range: in age from 53 to 64 years; in size from 2,439 to 3,001 square feet; and in improvement assessments from \$15.52 to \$19.05 per square foot of living area. In comparison, the subject's assessment stands at \$17.91 per square foot of living area, which is within the range established by these comparables. The PTAB accorded diminished weight to the remaining properties due to a disparity in style, age, and/or improvement size.

Furthermore, the appellant testified at length regarding her personal knowledge of alleged inaccuracies within the board of review's evidence. Beyond these assertions; however, the appellant submitted no tangible, support evidence to substantiate a conclusive size for the properties purported to be in error.

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.