

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Evelyn Allen
DOCKET NO.: 04-20872.001-R-1
PARCEL NO.: 15-12-428-004

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 6,800 square foot land parcel improved with an 89-year old, two-story, frame, multi-family dwelling. The improvement contains a full basement, two baths, and a one-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 2,475 square feet without supporting documentation. Whereas, the board of review asserted 2,692 square feet of living area and included a copy of the property's characteristic printout reflecting such. At hearing, the appellant testified that she had no recollection as to the disputed size. Therefore, the PTAB finds that the best evidence of size was submitted by the board of review and that the subject's improvement contains 2,692 square feet of living area.

In support of equity argument, the appellant presented evidence of assessment data and descriptions on four properties located within a four-block radius of the subject property. The suggested comparables are improved with a two-story, frame, multi-family dwelling with a full basement. They range: in age from 94 to 110 years; in baths from two to three; and in size from 2,475 to 2,588 square feet of living area. Their improvement assessments range from \$2.88 to \$6.78 per square foot.

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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: | \$ | 4,924 |
| IMPR.: | \$ | 17,763 |
| TOTAL: | \$ | 22,687 |

Subject only to the State multiplier as applicable.

PTAB/KPP

At hearing, the appellant testified that she was the owner of this subject property, but that this was not owner occupied residence. Moreover, the board of review questioned the improvement assessment of appellant's comparable #1 asserting that the assessment was prorated. Thereby, the PTAB accorded the appellant leave to submit a copy of that property's characteristic printout within 14 days from the hearing date. These printouts were timely received by the PTAB and do not reflect a prorated improvement assessment. 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 \$22,687 was disclosed reflecting an improvement assessment of \$6.60 per square foot of living area. In addition, an equity analysis 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. They range: in baths from two to four; in age from 80 to 104 years; and in size from 2,288 to 2,880 square feet of living area. They are all located within the subject's subdivision with improvement assessments that range from \$6.78 to \$7.67 per square foot. The PTAB noted that the board's property #1 is also the appellant's property #4.

At hearing, the board of review's representative testified that he had no personal knowledge as to the proximity of the comparables to the subject property. Based on its analysis, the board of review requested confirmation of the subject's assessment.

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 seven equity comparables. The PTAB finds that the appellant's comparables as well as the board of review's comparables #1 and #4 are most similar to the subject. These five comparables contain similar improvements

that range: in age from 86 to 110 years; in size from 2,475 to 2,880 square feet; and improvement assessments from \$2.88 to \$7.23 per square foot of living area. In comparison, the subject's assessment stands at \$6.60 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 improvement size.

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 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.