

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Susan Farmer  
DOCKET NO.: 04-22939.001-R-1  
PARCEL NO.: 02-29-200-030

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Susan Farmer, the appellant; and the Cook County Board of Review.

The subject property consists of a 66,534 square foot parcel improved with a 20-year old, two-story, masonry, single-family dwelling. The improvement contains 3,800 square feet of living area with amenities such as: a full basement, three and one-half bathrooms, central air conditioning, one fireplace and a three-car garage. The appellant appeared at hearing and argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of equity argument, the appellant presented evidence of assessment data and descriptions on three properties located within a two-lot radius of the subject property. The evidence in totality included color photographs from the assessor's database. The data and photographs indicate that the suggested comparables are improved with a two-story, masonry or frame and masonry, single-family dwelling. They range: in baths from two to two and one-half; in age from 19 to 25 years; and in size from 3,563 to 4,147 square feet of living area. Amenities include: a basement; air conditioning; one or two fireplaces; and a three-car garage. The improvement assessments range from \$13.78 to \$17.32 per square foot of living area.

At hearing, the appellant testified at length regarding the history of the subject property as well as the subject's neighboring properties. Furthermore, the appellant proffered a grid analysis reflecting previously submitted comparables as well as new comparables, which was identified for the record as Hearing Exhibit #1. The PTAB indicated that it was accepted into

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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:	\$	18,629
IMPR.:	\$	65,740
TOTAL:	\$	84,369

Subject only to the State multiplier as applicable.

PTAB/KPP

the record over the objection of the board of review for the limited purpose of showing assessment reductions for properties reflected in the appellant's initial pleadings. Moreover, the appellant stated that the subject property was accorded a reduction in total assessment from \$90,048 to \$86,001. However, the appellant could not indicate what tax year this alleged reduction was applicable. Furthermore, the appellant testified that she has resided in the subject property since 1996 and is familiar with her neighborhood as well as personally knowledgeable of her three suggested comparables.

At hearing the appellant asserted that the subject's improvement size was incorrect, the appellant submitted four color photographs on one piece of paper identified for the record as Hearing Exhibit #2. She testified that she personally took the photographs and that they would reflect the interior of the subject's second floor with alleged unusable space in a long hallway. 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 \$90,048 was disclosed reflecting an improvement assessment of \$71,419 or \$18.79 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 masonry, single-family dwelling located from two-block to three-block radius away from the subject. They range: in baths from two and one-half to three and one-half; in age from 24 to 28 years; and in size from 2,687 to 3,515 square feet of living area. Amenities include: a basement; air conditioning; one or two fireplaces; and garage area ranging from a two-car to a three-car garage. The improvement assessments range from \$18.85 to \$20.00 per square foot. Based on its analysis, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant testified that the board's property #2 sold for \$1,600,000 and is sited along Lake Inverness. She further indicated that this property has a lakefront location with a boat dock. As to properties #2 through #4, she stated that these properties are located on the other side of the lake from the subject property. In support of this position, the appellant submitted a map of her neighborhood from the source, Map quest, that was identified for the record as Hearing Exhibit #3. This exhibit was admitted into evidence without objection from the board of review. Using this exhibit, the appellant verbally indicated the locations of all of the parties' suggested comparables.

Furthermore, at hearing, the appellant indicated that she had not received the board of review's evidence prior to hearing. The appellant was permitted to review the board's evidence submission at hearing, with a copy of the evidence mailed to the appellant after the hearing.

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 met this burden and that a reduction in the subject's assessment is warranted.

In totality, the parties submitted seven equity comparables. The PTAB finds that the appellant's comparables are most similar to the subject. They contain similar improvements and amenities, while located within a close proximity to the subject. They range: in baths from two to two and one-half; in age from 19 to 25 years; in size from 3,563 to 4,147 square feet of living area; and in improvement assessments from \$13.78 to \$17.32 per square foot of living area. In comparison, the subject's improvement assessment stands at \$18.79 per square foot, which is above the range established by the comparables.

The PTAB accorded diminished weight to the remaining properties due to a disparity in proximity to the subject, improvement age, and/or improvement size.

The PTAB finds that the evidence has demonstrated that the subject's assessment is in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's improvement assessment is 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.