

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Albertina Holland
DOCKET NO.: 04-23497.001-R-1
PARCEL NO.: 04-35-107-008-0000

The parties of record before the Property Tax Appeal Board are Albertina Holland, the appellant, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of three two-story townhouses of frame and masonry construction each 35 years old and containing 1,661 square feet of living area with a partial, unfinished basement and a one car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing four suggested comparable properties. The appellant's map indicates the comparables are located in close proximity to the subject. The comparables are two-story frame and masonry townhouses that are 12 years old with partial basements, central air conditioning, and fireplaces. The comparables contain 1800 or 1801 square feet of living area and have improvement assessments of \$21.03 to \$22.77 per square foot. The appellant's analysis indicates the subject property has an improvement assessment of \$79,704 or \$47.99 per square foot of living area. However, the appellant's analysis did not disclose that the subject parcel contains three separate townhouses. The appellant's assessment analysis uses the subject parcel's total improvement assessment for three townhouses, but only uses the size and characteristics of one townhouse in support of the inequity claim. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

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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:	\$7,480
IMPR.:	\$26,568
TOTAL:	\$34,080

Subject only to the State multiplier as applicable.

PTAB/CKG

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In support of the subject's assessment, the board of review offered three property characteristic sheets and three separate spreadsheets for each dwelling contained on the subject parcel. The spreadsheets detailed the same suggested comparable properties located one block from the subject. The comparables consist of two-story masonry townhouses that are 11 years old with full, unfinished basements; central air conditioning; fireplaces; and two car garages. The dwellings contain 1,914 or 1,984 square feet of living area and have improvement assessments of \$20.24 to \$22.81 per square foot. The property characteristic sheets indicate the improvement assessment for each townhouse is \$26,568 or \$16.00 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. 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.

Both parties presented assessment data on a total of seven equity comparables. The Board finds the appellant's and the board of review's comparables were significantly newer than the subject. The appellant failed to disclose that the subject parcel contains three individual townhouses each containing 1,661 square feet of living area, respectively. Thus the Board finds that the comparative analysis submitted by the appellant wherein only one of the subject's dwellings characteristics was analyzed using all three dwellings' assessments was improper and has misleading results. The board of review's and appellant's comparables had improvement assessments of \$21.03 to \$22.81 per square foot. The subject's improvement assessment of \$16.00 falls below the range established by these comparables. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is well justified and no reduction is warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject

dwelling was inequitably assessed by clear and convincing evidence and a reduction 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

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: October 26, 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.