

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Janice Little  
DOCKET NO.: 04-26433.001-R-1  
PARCEL NO.: 13-25-315-011-0000

The parties of record before the Property Tax Appeal Board are Janice Little, the appellant, and the Cook County Board of Review.

The subject property is improved with a three-story, masonry exterior constructed multi-family dwelling that contains 5,085 square feet of living area and a full unfinished basement. The dwelling consists of three apartment units and is 95 years old. The property is located in West Chicago Township, Chicago, Cook County, Illinois.

The appellant contends assessment inequity regarding the subject's improvements as the basis of the appeal; no dispute was raised with regard to the subject's land assessment. In support of this argument, the appellant provided a grid analysis along with property characteristic data from the internet website of the Cook County Assessor's Office. The four suggested comparable properties are located on the same street as the subject property and described as two two-story and two three-story, masonry constructed multi-family dwellings ranging in age from 95 to 100 years old. According to the characteristics data, these comparables consist of two unit, three unit, or five unit apartment buildings. The buildings range in size from 4,605 to 5,244 square feet of living area. The properties feature full basements, one of which is finished with an apartment and one of which is finished as a recreation room. Three of the comparables included two-car detached garages. The properties had improvement assessments that ranged from \$30,522 to \$41,548 or from \$6.63 to \$8.05 per square foot of living area. The subject has an improvement assessment of \$46,840 or \$9.21 per square foot of living area. Based on this evidence, the appellant requested

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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:	\$	6,600
IMPR.:	\$	46,840
TOTAL:	\$	53,440

Subject only to the State multiplier as applicable.

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the subject's improvement assessment be reduced to \$38,862 or \$7.64 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property totaling \$53,440 was disclosed. To demonstrate that the subject property was being equitably assessed, the board of review submitted property characteristic sheets and a grid analysis detailing three suggested comparable properties. Two of the three comparables are located on the same street as the subject property. The comparables are three-story, masonry constructed dwellings ranging in age from 84 to 100 years old and feature full basements, one of which was finished with an apartment. All the comparables have two-car detached garages. According to the data on the property characteristic sheets, the dwellings each contain three or four apartment units. The dwellings ranged in size from 4,944 to 5,169 square feet of living area. These comparables had improvement assessments ranging from \$48,137 to \$49,529 or from \$9.40 to \$9.74 per square foot of living area. 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 the appeal. The Board further finds that the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends unequal treatment in the assessment process as the basis of the appeal. 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. Having considered the evidence presented, the Board concludes that the appellant has failed to meet this burden and thus finds a reduction is not warranted.

The parties submitted a total of seven comparables for the Board's consideration. Since the subject property is of a three-story design, the Board accorded less weight to appellant's comparables numbers 3 and 4, which were both of a two-story design. The remaining five comparables submitted by both parties were similar to the subject in size, design, exterior construction, location and age. These comparables received the greatest weight in the Board's analysis. The Board finds the range established by these most similar comparables contained in this record is from \$6.63 to \$9.74 per square foot of living area. The subject's improvement assessment of \$9.21 per square foot of living area falls within this range. After considering

adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is supported and a reduction in the subject's assessment is not warranted.

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 taxation 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, 169 N.E.2d 769 (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 this record.

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: June 27, 2008



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.