

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Rosemary Nitz
DOCKET NO.: 04-26712.001-R-1
PARCEL NO.: 06-27-108-074

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

The subject property consists of a parcel of land containing a 14 year-old, two-story, frame, attached, single-family residence. The appellant argued that there was unequal treatment in the assessment process of the improvement as the basis for this appeal.

In support of the equity argument, the appellant submitted a letter arguing that the subject improvement's square feet of living area is incorrectly listed by the assessor's office as are several other properties that are the same model as the subject and located within the subject's subdivision. The appellant also included: a map of the Oak Ridge Trail subdivision; several lists of the addresses and assessed values for properties located in the subject's subdivision and neighborhood; colored photographs of suggested comparable properties; a plat of survey for the subject property and attached property; a builder's plans for a property and assessment data and descriptions of the subject

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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:	\$ 4,854
IMPR.:	\$ 15,410
TOTAL:	\$ 20,264

Subject only to the State multiplier as applicable.

Final administrative decisions 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.

PTAB/0415JBV

property and 15 suggested comparable properties. The appellant argues these suggested comparables are the same model, Darby, as the subject property, with the exception of two. The data of the suggested comparables reflects that the properties are located within three blocks of the subject and are improved with a two-story, frame, attached, single-family dwelling. The improvements range: in age from 10 to 15 years; in size from 1,516 to 1,662 square feet of living area and in improvement assessments from \$12,967 to \$15,401 or from \$22.18 to \$38.53 per square foot of living area.

The appellant submitted another letter arguing that the square feet of living area as listed by the assessor's office is incorrect. The appellant writes that the adjoining property to her attached duplex is the same model as the subject property, but is listed at 1,646 square feet of living area and the subject is listed as having 1,890 square feet.

Several additional letters were submitted by the appellant during the course of the appeal indicating the assessor's office lists incorrect amenities and the square feet of living area of 3,574 and that the correct square footage should be 2,266. However, these letters also indicate a property identification number (PIN) different from the subject property's PIN.

Based on this analysis, the appellant requested a reduction in the improvement's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$15,410, or \$8.12 per square foot of living area. The board also submitted copies of the property characteristic printouts for the subject as well as four suggested comparables located within the subject's neighborhood. The board's properties contain a two-story, frame, single-family dwelling with one and one-half or two baths. The improvements range: in age from 13 to 15 years; in size from 1,443 to 1,939 square feet of living area; and in improvement assessments from \$8.14 to \$9.95 per square foot of living area. Amenities include air conditioning for three properties, a full, unfinished basement for one property, and, for three properties, a fireplace. The board's comparables #2 and #3 are also used by the appellant as comparables #15 and #1, respectively. As a result of its analysis, the board requested confirmation of the subject's assessment.

In rebuttal to the board of review's documentation, the appellant submitted a letter arguing that suggested comparables used by the board of review are not the same model as the subject property. In addition, she argues that the duplex attached to the subject property is the same model and has the same square feet; however, this property has upgrades, a full, finished basement and is assessed lower than the subject property.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. Property Tax Appeal Board Rule 1910.65(b). Mathematical equality in the assessment process is not required. 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). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

As to the square footage argument, the PTAB finds the best evidence of the subject property's square feet of living area to be the appellant's evidence. The appellant submitted a plat of survey for the subject property and the attached duplex showing that these dwellings are almost identical in size. In addition, the appellant's letters state that the attached duplex is the same model and contains the same square feet of living area, with the exception of the basement, as the subject property. Therefore, the PTAB finds the subject property's square feet of living area is 1,646 square feet.

As to the equity argument, the parties presented assessment data on a total of 17 equity comparables. The PTAB finds that the appellant's comparables #1 and #4 through #15 and the board of review's comparables #2 and #3 are the most similar to the subject. These 13 comparables contain a two-story, frame, attached, single-family dwelling located within the subject's neighborhood and are the same model as the subject. These properties range in size from 1,585 to 1,662 square feet of living area; and in improvement assessments from \$7.80 to \$9.72 per square foot of living area. In comparison, the subject's improvement assessment of \$9.36 per square foot of living area based on the correct square footage of 1,646 square feet of living area falls within the range established by these comparables. The PTAB accorded less weight to the remaining properties due to a disparity in design.

As a result of this analysis, the PTAB further finds that the appellant has not adequately demonstrated that the subject's

improvement was inequitably assessed by clear and convincing evidence and that a reduction 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.