

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Karen Bates  
DOCKET NO.: 04-27621.001-R-1  
PARCEL NO.: 07-32-208-008-0000

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

The subject property consists of a 33-year-old, two-story, single-family dwelling of frame and masonry construction with a two-car attached garage located on a 29,640 square foot land parcel. Containing 1,514 square feet of living area, the subject improvement features two and one-half baths, air conditioning, a fireplace and a partial basement. The subject is located in unincorporated Schaumburg Township.

The appellant argued unequal treatment in the improvement assessment process as the basis of the appeal. In support, the appellant submitted a grid analysis with assessment data for and descriptions of four properties suggested as comparable to the subject. Color photographs of the subject and the comparables were also presented. Photographs of the subject include aerial photographs and detailed photographs of the subject's rear yard and surrounding areas, including a Jehovah's Witness building directly next door to the subject property.

Based on the appellant's evidence, the suggested comparables are single-family dwellings of frame and masonry construction and feature amenities such as bathrooms, air conditioning, fireplaces and garages similar to the subject. Located within one mile of the subject the suggested comparables have improvement sizes ranging from 1,895 to 1,970 square feet of living area. The improvement assessments range from \$23,600 to \$28,428 or from \$11.98 to \$14.88 per square foot of living area.

The appellant also submitted a multiple page brief in support of her requested reduction highlighting her property's poor location

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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: \$ 5,928  
IMPR.: \$ 18,136  
TOTAL: \$ 24,064

Subject only to the State multiplier as applicable.

PTAB/mmg

and flooding problems. In an effort to correct the flooding the appellant spent an additional \$7,800 for which she enclosed copies of cancelled checks. The subject suffers water control problems on its land and flooding in its improvement based on its location. Therefore, the appellant requested a reduction in the improvement assessment.

In support of her argument for the requested reduction, the appellant presented a four-page brief and a three-page brief outlining the following: the improvement is less desirable than the suggested comparables since it continually experiences flooding; the land is in an undesirable location next to the property constructed by the Jehovah's Witness's that causes drainage onto the subject's land; and the appellant's comparables and the board's comparables do not experience similar drainage and flooding issues. Therefore, the subject should not be assessed at a value comparable to that of the comparables, but below the comparables assessed value.

The appellant's briefs and photographs show the Jehovah's Witness's property next door as being built some eight (8) feet higher than the subject. Cook County permitted this property to be built at its given height. As a result, the natural drainage of the subject is eliminated and the subject's land would be under water during periods of rain. Furthermore, the subject's basement would flood.

The subject is located directly next to the Jehovah Witness property and serves as a buffer for the remaining homes by absorbing the water run over caused by said property. The appellant argues that this has caused her property to diminish in value. The appellant has spent \$7,800 for a "French well" to help control flooding and anticipates even more expenses.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$23,187, or \$15.32 per square foot of living area, was presented. The board also submitted assessment data for and descriptions of three properties suggested as comparable to the subject. The board's comparables are located within the same neighborhood as the subject. The comparables are two-story, one or two full baths, single-family dwellings of frame or frame and masonry construction ranging in age from 31 to 48 years. These comparables range in size from 1,372 to 1,749 square feet of living area, the improvement assessments range from \$23,318 to \$30,501, or from \$16.03 to \$17.44 per square foot of living area. Based upon the evidence submitted, the board 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 Board further finds that a reduction in the subject's improvement assessment is warranted.

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, 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. *The Official Rules of the Property Tax Appeal Board* §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 and testimony presented, the Board concludes that the appellant has satisfied this burden and a reduction is warranted.

Of the properties submitted by the parties, the Property Tax Appeal Board finds that while the board's comparables are more similar in size of living area, the appellant's comparables are more similar to the subject in terms of construction, location and amenities. Therefore, the Board will consider all of the properties presented as comparable. The improvements of these comparables are assessed in a range from \$11.98 to \$18.73 per square foot of living area. The 1,514 square foot subject improvement has an assessment of \$15.32 per square foot of living area and is within the range of the comparables presented.

However, the appellant's unrebutted evidence reflects that the subject property is of diminished value and its improvement assessment should be reduced to reflect its inferior location and usage when compared to the suggested comparables. Therefore, the Board finds that the subject's improvement should be assessed at the low end of the range presented.

The Property Tax Appeal Board finds that the appellant has more than adequately carried her burden of proof by clear and convincing evidence. Therefore, the Property Tax Appeal Board finds that the subject's improvement assessment warrants a reduction.

On the basis of the evidence submitted, the Property Tax Appeal Board finds that the evidence has demonstrated that the subject is assessed in excess of that which equity dictates. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's 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.