

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David & Linda Hill
DOCKET NO.: 05-22421.001-R-1
PARCEL NO.: 16-18-107-014-0000

The parties of record before the Property Tax Appeal Board are David & Linda Hill, the appellants, and the Cook County Board of Review.

The subject property consists of an 82-year-old, two-story, single-family dwelling of frame construction containing 1,462 square feet of living area and located in Oak Park Township, Cook County. Features of the home include one and one-half bathrooms, air-conditioning, a full-unfinished basement and a one-car detached garage.

The appellant, Linda Hill, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellants submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellants also submitted a one-page brief, a spread sheet indicating the increased assessed valuation for the subject from 1998 through 2005, photographs of the suggested comparables as well as numerous interior and exterior photographs of the subject property.

Based on the appellants' documents, the four suggested comparables offered by the appellants consist of two-story, single-family dwellings of frame construction located within seven blocks of the subject. One comparable is located on the same street as the subject. The improvements range in size from 1,788 to 1,854 square feet of living area and range in age from

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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: \$ 3,215
IMPR.: \$ 32,776
TOTAL: \$ 35,991

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.

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89 to 105 years. The comparables contain one or one and one-half bathrooms. Three comparables contain a finished or unfinished basement and three comparables have a one-car or two-car garage. The improvement assessments range from \$17.61 to \$20.00 per square foot of living area.

At the hearing, the appellant argued that the subject is negatively impacted by the absence of an alley, no driveway and historic neglect. The appellant indicated that the subject suffered from historic neglect in that the basement is unfinished with two significant foundation cracks, the kitchen was last updated in the 1940's and the unfinished attic is only accessible via a crawl space in a closet. In addition, the appellant argued that the only access to the subject's garage is by a perpetual easement granted by a neighbor as well as a lack of an alley to provide alternate access. Based on the evidence presented, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$39,654. The subject's improvement assessment is \$36,439 or \$24.92 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame or masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,472 to 1,552 square feet of living area and range in age from 80 to 97 years. The comparables contain one, one and one-half or two full bathrooms and a finished or unfinished basement. Two comparables contain air-conditioning and three comparables have a multi-car garage. The improvement assessments range from \$24.99 to \$26.14 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted four new comparables as well as Cook County Assessor's Internet Database sheets for these properties. The appellants argued that these properties further support a reduction in the subject's assessment.

After hearing the testimony 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 appellants' 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 appellants have overcome this burden.

The board of review's evidence provided a 2005 and 2006 assessment printout of the subject's assessments and property characteristics. The triennial 2005 assessment printing disclosed a 2006 improvement reduction from \$36,439 to \$32,776 for the subject based on a 2005 Certificate of Error.

"A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979)." Therefore, the Board finds that based on the assessor's 2006 non-triennial assessment correction it is appropriate to reduce the appellants' 2005 improvement assessment to \$32,776. The Board also finds no further reduction based on the appellants' inequity contention is warranted.

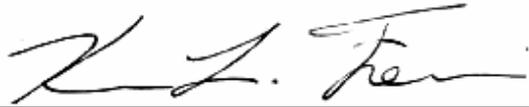
The appellants contend that the subject is negatively impacted by the absence of an alley, no driveway and historic neglect. The appellants argued that the subject suffered from historic neglect in that the basement is unfinished with two significant foundation cracks, the kitchen was last updated in the 1940's and the unfinished attic is only accessible via a crawl space in a closet. However, the appellants failed to provide any analysis or market data on how and to what extent the subject's market value would be negatively impacted, consequently, the Board finds this argument unpersuasive.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have adequately demonstrated that the subject property was inequitably assessed by clear and convincing evidence and a reduction is 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.