

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Vanessa Powell
DOCKET NO.: 05-22688.001-R-1
PARCEL NO.: 31-03-212-009-0000

The parties of record before the Property Tax Appeal Board are Vanessa Powell, the appellant; and the Cook County Board of Review.

The subject property is improved with a two-story single family dwelling of frame and masonry exterior construction that contains 2,234 square feet of building area. Features of the home include a fireplace, central air conditioning, a partial unfinished basement and a two-car attached garage. The dwelling is approximately 6 years old. The property is located on a 7,287 square foot site in Country Club Hills, Rich Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate the subject property was inequitably assessed. The appellant submitted descriptions and assessment information on four comparables located within 100 yards of the subject property. The comparables were improved with two-story single family dwellings of frame or frame and masonry exterior construction that ranged in size from 1,921 to 2,355 square feet of living area. Each of the comparables had central air conditioning, one fireplace, a full or partial basement and a two or three-car attached garage. The dwellings ranged in age from 4 to 9 years old. The comparables had total assessments that ranged from \$15,092 to \$21,020 and improvement assessments that ranged from \$11,348 to \$17,852 or from \$4.82 to \$8.73 per square foot of living area. The subject property has a total

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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:	\$	3,168
IMPR.:	\$	16,752
TOTAL:	\$	19,920

Subject only to the State multiplier as applicable.

assessment of \$24,451 and an improvement assessment of \$21,283 or \$9.53 per square foot of living area. Based on this evidence the appellant requested the subject's total assessment be reduced to \$19,920.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

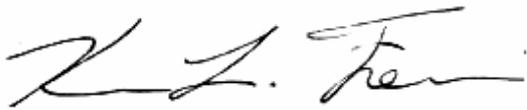
The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 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 a reduction is warranted.

The appellant submitted descriptions and assessment information on four comparables in support of the contention that the subject property was inequitably assessed. The comparables were similar to the subject in location, age, style and features. These properties had total assessments that ranged from \$15,092 to \$21,020 and improvement assessments that ranged from \$11,348 to \$17,852 or from \$4.82 to \$8.73 per square foot of living area. The subject property has a total assessment of \$24,451 and an improvement assessment of \$21,283 or \$9.53 per square foot of living area. The subject's assessment is excessive in relation to the comparables submitted by the appellant. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the argument set forth by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the appellant's request.

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: February 29, 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

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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.