

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Loretta Lopez
DOCKET NO.: 05-22896.001-R-1
PARCEL NO.: 31-14-204-014-0000

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

The subject property consists of a fourteen-year-old, two-story, single-family dwelling of frame and masonry construction situated on a 12,835 square foot parcel. At hearing, the parties agreed that the subject contains 2,380 square feet of living area for the purpose of this appeal. Features of the home include two and one-half bathrooms, a full-unfinished basement, air-conditioning, a fireplace and a two-car attached garage. The subject is located in Rich Township, Cook County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the subject as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a one-page letter, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of a uniform residential appraisal report for the subject. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of frame or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,609 to 3,330 square feet of living area with lot sizes ranging in size from 17,000 to 32,497 square feet. The comparables contain two and one-half bathrooms, an unfinished basement, a fireplace and a multi-car garage. Three comparables contain air-conditioning. The improvement assessments range from \$3.02 to \$6.06 per square

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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:	\$ 7,700
IMPR.:	\$ 21,420
TOTAL:	\$ 29,120

Subject only to the State multiplier as applicable.

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foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The appellant also requested a reduction in the subject's land assessment, however, failed to provide an analysis in support of this claim.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$29,120. The subject's improvement assessment is \$21,420 or \$9.00 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. One comparable is located on the same street as the subject. The improvements range in size from 2,912 to 2,974 square feet of living area and range in age from 12 to 19 years. The lot sizes range in size from 12,750 to 13,500 square feet. The comparables contain two and one-half bathrooms, an unfinished basement, air-conditioning, a fireplace and a two-car or three-car garage. The improvement assessments range from \$8.09 to \$8.78 per square foot of living area.

At hearing, the board's representative stated that the board of review's comparables are similar to the subject in size, design, age, amenities and location and indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a three-page letter, a copy of the subject's plat of survey as well as photographs and Cook County Assessor's Internet Database sheets for the subject and the appellant's four suggested comparables.

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 appellant's 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 appellant has not overcome this burden.

The Board finds the board of review's comparables to be the most similar properties to the subject in the record. These three

properties are the most similar to the subject in improvement size, amenities, age and location and have improvement assessments ranging from \$8.09 to \$8.78 per square foot of living area. The subject's improvement assessment of \$9.00 per square foot of living area is slightly above the range established by these properties. However, accepted assessment theory suggests that as building size increases the value per square foot decreases, all other things being equal. In this case, the Board finds this theory is exemplified; the larger dwellings have lower per square foot assessments; while the subject or smaller dwelling, has a higher per square foot improvement assessment. After considering adjustments for size and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the properties contained in the record. The appellant's comparables are accorded less weight because they are significantly larger overall in size of living area as compared to the subject. In addition, the appellant's comparable lots are substantially larger than the subject, suggesting a different development. The appellant failed to provide an analysis supporting a reduction in the subject's land assessment. As a result, the Board also sustains the land assessment assigned to the subject property.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence and no reduction 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: April 1, 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.