FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: George Brown
DOCKET NO.: 05-23583.001-R-1
PARCEL NO.: 31-07-406-020-0000

The parties of record before the Property Tax Appeal Board are George Brown, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr in Chicago; and the Cook County Board of Review.

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:	$ 11,661
IMPR.:	$ 11,703
TOTAL:	$ 23,364

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 8,330 square foot parcel of land improved with a seven-year old, one-story, masonry townhouse. This improvement contains 1,855 square feet of living area as well as two full baths, a full basement, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process of the subject's land.

As to the land assessment, the appellant submitted copies of descriptive and assessment data for four suggested comparables located within the subject's development and on the same street, as is the subject. The properties ranged in land size from 3,991 to 5,893 square feet of land and in land assessment from $1,915 to $2,828, or at $3.00 market value per unit price of land. Copies of the assessor's database printouts were submitted for the subject as well as these four suggested comparables. These printouts reflect that each property was improved with a one-story or two-story, four-year old, townhouse. The improvements ranged in size from 1,749 to 1,836 square feet of living area. The printouts also reflected the 2004 assessment data for each

property. The subject's data reflected a total assessment of $18,996 including a land assessment of $10,662 for tax year 2004. In contrast, the four properties' printouts reflect a total assessment as well as a market value of $0 for each of the suggested comparables in tax year 2004.

At hearing, the appellant called as a witness, Pat Gibson, an employee of the appellant's attorney, who prepared all of the evidence submissions. He testified that he has been working in the field of property tax appeals for over 20 years. He explained the methodology used in determining the land assessment grid sheet as well as the improvement assessment grid sheet. In each instance, he obtained a market value per square foot for the land or the improvement. He testified that he believed the four suggested properties in the land analysis were not the only properties with a lower land assessment unit price located within the subject's subdivision. He further opined that the reason for the lower land assessment and lower improved lot unit price was due to the fact that each of these parcels had not existed in the prior assessment year for the prior parcel had been newly partitioned within the tax year at issue.

Mr. Gibson also stated that he is personally familiar with the subject's subdivision and that the suggested comparables are located within a two-block radius of the subject. Attached to the appellant's grid analysis were copies of printouts from the assessor's database, which were Mr. Gibson's source documents for the data reflected on the grid analyses.

The Board accorded the appellant 21 days from the date of hearing in order to clarify the land assessments applicable to the land equity comparables previously submitted into evidence. This submission would be marked and identified for the record as Appellant's Hearing Exhibit #1. Thereafter, the board of review was accorded 14 days from receipt of that Exhibit within which to respond. This Exhibit was timely received and included copies of index spreadsheets, Sidwell maps, assessor's office division reports and county recorder deeds printouts. In summary, these documents reflect that each land equity suggested comparable was not a model unit owned by the subdivision's developer, but had been purchased by a taxpayer, which for an unexplained reason was not identified on the assessor's database printouts. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $23,364 was disclosed. The board of review submitted a memorandum reflecting a market sales analysis of the subject's townhouse development as well as property characteristic printouts of 28 properties purported to be used in this analysis. The memorandum contained a six-line analysis. The analysis reported that 26 residential units had sold from tax years 2002 through 2005 for a cumulative value of $6,733,504. A deduction for personal property of $5,000 per sale unit, or a total deduction of $130,000 was undertaken.

After this deduction, the remaining value was divided by the 26 units resulting in an average sale price per unit of $253,981.

At hearing, the board of review's representative testified that the subject's land assessment was equitable in comparison to the subject's neighboring properties. He referred the Board to the submitted copies of 28 property characteristic printouts for townhouses within the subject's development that were sold and used in the board of review's analysis. These printouts reflect properties that contained varying land sizes and land assessments. The printouts also indicate that the properties' market value range in improved lot unit price from $3.00 to $8.75. The subject's improved lot unit price is at $8.75 as well as 21 other properties. Each printout reflected assessment data from tax years 2003 through 2005. Each of the printouts reflected assessment amounts for the properties, with the exception of five properties. These five properties contained neither land nor improvement assessments in tax years 2003 and 2004; and yet, contained data indicating that a four-year old townhouse was present, thereon. Four of these five properties were the appellant's suggested comparables. The board's representative opined that these properties may have been model homes within the subject's development, while still owned by the developer.

Further, the board of review's representative testified that he had no personal knowledge of how the assessor's office would have allocated a $0 total assessment to the appellant's four land comparables for tax year 2004, while for that year, each assessor database printout reflected a four-year old improvement thereon. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney argued that the board of review's limited sale evidence regarding individually-owned single-family residences within the subject's subdivision is not germane to the equity issue raised by the appellant. Further, he asserted that there is no explanation for the differing land values within the subject's subdivision.

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 contends unequal treatment in the subject's land assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden as to the subject's assessment.

As to the land assessment, the parties submitted assessment data on 28 properties, including the subject. The Board finds that 22

of these properties contain land assessments similar to the subject property at a market value of $8.75 per improved lot unit price. The range of land assessments for the total 28 properties was from $3.00 to $8.75 per improved lot unit price. The subject's market value for land assessment is $8.75 per improved lot unit price, which falls within the range established by these comparables.

The Board found that the parties failed to explain why the appellant's four suggested comparables contained neither a land nor an improvement assessment for tax years 2003 and 2004, with initial, diminished assessments in tax year 2005 when the printouts reflect a four-year old improvement on each of these properties. Therefore, the Board accorded these properties less weight.

Further, the Board notes that the constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evidence to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the appellant's comparables disclosed that properties located in the same area contain land assessments that are not at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

Moreover, the Board accorded little weight to the board of review's market sales analysis for there was no foundation testimony regarding how this methodology was developed and applied to various separately-owned, single-family residences to opine a market value for the subject. Therefore, the Board found the board of review's argument unpersuasive on this issue.

After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's land assessment is supported and that a reduction in the subject's assessment is not 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: September 24, 2010

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.