PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Carlotta Olson
DOCKET NO.: 05-24241.001-R-1
PARCEL NO.: 17-06-107-034

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Carlotta Olson, the appellant, by attorney Lait Meisler with the law firm of Golan & Christie in Chicago and the Cook County Board of Review.

The subject property consists of a 1,1882 square foot parcel of land improved with a 10-year old, two-story, frame and masonry, attached, single-family dwelling. The improvement contains 2,390 square feet of living area, two baths, air conditioning and a partial, finished basement. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted assessment data and descriptions on a total of four properties suggested as comparable to the subject. The data in its entirety reflects that the properties are located within the subject's neighborhood and are improved with a two-story, masonry, attached, single-family dwelling with one or two baths, and, for three properties, air conditioning. The improvements range: in age from 21 to 22 years; in size from 1,240 to 1,252 square feet of living area and in improvement assessments from $2.36 to $6.35 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was $52,391, or $21.92 per square feet of living area. The board also submitted copies of the property characteristic printouts for the subject

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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:	$ 4,587
IMPR.:	$52,391
TOTAL:	$56,978

Subject only to the State multiplier as applicable.

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as well as a total of three suggested comparables located on the subject's block. The board's properties contain a two-story, frame and masonry, attached, single-family dwelling with two baths, air conditioning, a partial finished basement. The improvements are 10 years-old; contain 2,390 square feet of living area and have improvement assessments of $21.92 or $21.93 per square foot of living area. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the subject property is over assessed when compared to similar properties in the subject's neighborhood. Ms. Meisler stated that comparable #1 was a pro-rated assessment and used figures from the 2008 assessment year to establish a full improvement assessment.

In response to questions, the witness, Jason Kuether, testified that the subject property was not in the same complex as the three four suggested comparables.

The board of review's representative, Lena Henderson, argued that that three suggested comparables submitted by the board are located on the same block as the subject and are the same as the subject in regards to age, size, style, construction, bedroom count, bathroom count, air conditioning, and basement. She further argued that the appellant's suggested comparables were not as similar to the subject.

After considering the evidence and reviewing the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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. *Property Tax Appeal Board Rule* 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 presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

The parties presented assessment data on a total of seven equity comparables. The PTAB finds the board of review's comparables are the most similar to the subject. These three comparables contain a two-story, frame, attached, single-family dwelling located on

the subject's block. The improvements are the same as the subject in age, size, design, construction, bathroom count, room count, air conditioning, and basement. The comparables have improvement assessments from $21.92 to $21.93 per square foot of living area. In comparison, the subject's improvement assessment of $21.92 per square foot of living area falls within the range established by these comparables. The PTAB accorded less weight to the remaining comparables due to a disparity in size, location, age, amenities, room count, and/or incomplete improvement assessment amounts.

As a result of this analysis, the PTAB further finds that the appellant has not adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that a reduction is not warranted.

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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: March 20, 2009

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.