

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Audrey J. Doshi  
DOCKET NO.: 05-25600.001-R-1  
PARCEL NO.: 22-34-300-031-0000

The parties of record before the Property Tax Appeal Board are Audrey J. Doshi, the appellant, and the Cook County Board of Review.

The subject property consists of a fifteen-year-old, two-story, single-family dwelling of masonry construction containing 5,000 square feet of living area and located in Lemont Township, Cook County. Features of the home include three full bathrooms, a full-unfinished basement, air-conditioning, a fireplace and a three-car attached garage.

The appellant submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three 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 as well as a copy of the board of review's decision. Based on the appellant's documents, the three suggested comparables consist of two-story, single-family dwellings of masonry or frame and masonry construction located within a distance of two and one-half miles from the subject. The improvements range in size from 6,561 to 7,419 square feet of living area and range in age from twelve to twenty years. The comparables contain from three to six full bathrooms, a finished or unfinished basement, air-conditioning one or four fireplaces and a three-car or four-car garage. The

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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: \$ 16,099  
IMPR.: \$ 51,049  
TOTAL: \$ 67,148

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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improvement assessments range from \$8.64 to \$9.51 per square foot of living area.

In addition, the appellant argued that the subject's 2005 assessed valuation was excessive in that it increased by 42% from the prior year. Based on this evidence, the appellant 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 \$67,148. The subject's improvement assessment is \$51,049 or \$10.21 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 masonry construction with the same neighborhood code as the subject. The improvements range in size from 3,847 to 5,243 square feet of living area and range in age from ten to twenty-one years. The comparables contain three full bathrooms, an unfinished basement, air-conditioning, one or three fireplaces and a two-car, three-car or three and one-half car garage. The improvement assessments range from \$11.36 to \$14.11 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 appellant argued that the board of review's comparable two contains an in ground pool as well as two outbuildings and is situated on five landscaped acres and that comparable three contains three fireplaces as well as a three and one-half car garage and therefore, are superior to the subject.

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 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.

Both parties submitted a total of six properties similar to the subject in location, design and construction but with variations in living area, age and amenities. These six properties have improvement assessments ranging from \$8.64 to \$14.11 per square foot of living area. The subject's per square foot improvement assessment of \$10.21 falls within the range established by these

properties. The Board finds of the six comparables submitted by the parties, five vary significantly from the subject in living area, four vary in age and four vary in amenities. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence submitted by both parties does not support a change in the subject's current assessment.

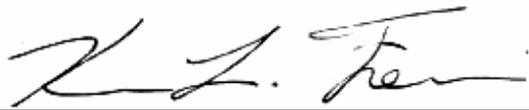
Next, the Board finds the appellant's argument that the subject's 2005 assessment is excessive in that it increased by 42% from the prior year unpersuasive. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. Property Tax Appeal Board, 544 N.E.2d at 771. That is properties with similar market values should have similar assessments. Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different levels of fair market value.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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.