

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jagan Suchdev
DOCKET NO.: 05-25701.001-R-1
PARCEL NO.: 22-34-210-004-0000

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

The subject property consists of a seven-year-old, two-story, single-family dwelling of masonry construction containing 4,726 square feet of living area and located in Lemont Township, Cook County. Features of the home include three and one-half bathrooms, air-conditioning, a full-unfinished basement, air-conditioning, two fireplaces and a three-car attached garage.

The appellant appeared before the Property Tax Appeal Board claiming 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 four properties suggested as comparable to the subject. The appellant also submitted photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of masonry or stucco construction with the same neighborhood code as the subject. Three comparables are located on the same street as the subject. The improvements range in size from 5,035 to 5,465 square feet of living area and range in age from four to ten years. The comparables contain three or three and one-half bathrooms, a finished or unfinished basement, from two to four fireplaces and a multi-car attached garage. The improvement

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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: \$ 13,160
IMPR.: \$ 67,380
TOTAL: \$ 80,540

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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assessments range from \$11.97 to \$13.63 per square foot of living area.

At hearing, the appellant stated that there are about 100 single-family homes in his subdivision which is called the Ruffled Feathers Development. He also stated that the homeowner's association dictates the minimum size home to be 3,500 square feet of living area. Based on the evidence presented, 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 \$80,540. The subject's improvement assessment is \$67,380 or \$14.26 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, four or nine-year-old, single-family dwellings of masonry construction with the same neighborhood code as the subject. Two comparables are located on the same street and block as the subject. The improvements range in size from 4,755 to 4,822 square feet of living area. The comparables contain from four to six full bathrooms, a finished or unfinished basement, air-conditioning and a multi-car attached garage. Two comparables contain multiple fireplaces. The improvement assessments range from \$15.04 to \$15.33 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. He also stated 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 argued that the four comparables submitted by the appellant are larger dwellings with lower per square foot assessments while the board of review's three comparables are smaller dwellings with higher per square foot assessments. As a result, the appellant argued this produced a disparity in assessments.

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 similar to the subject in improvement size, amenities, age, and location and have improvement assessments ranging from \$15.04 to \$15.33 per square foot of living area. The subject's per square foot improvement assessment of \$14.26 falls below the range established by these properties. The Board finds the appellant's comparables less similar to the subject in improvement size in that they are much larger in size of living area as compared to the subject. After considering adjustments 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 similar properties contained in the record.

Next, the appellant argued that there is a disparity in assessments between smaller and larger size dwellings. The Board notes that accepted assessment theory suggests that as building size increases the value per square foot decreases, all other things being equal. In the instant cause, the Board finds this theory is exemplified; the larger dwellings have lower per square foot assessments; and the smaller dwellings have higher per square foot assessments.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident 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 comparables presented by the appellant disclose that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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

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: October 26, 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.