

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mark Bruce
DOCKET NO.: 05-26642.001-R-1
PARCEL NO.: 24-12-102-003-0000

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

The subject property consists of a 67-year-old, two-story, single-family dwelling of frame construction located in Worth Township, Cook County. Features of the home include two and one-half bathrooms, a full-unfinished basement, air-conditioning and a two-car attached garage. The appellant argued that the subject dwelling contains 1,382 square feet of living area but failed to provide any evidence in support of this claim. The board of review's documents indicate the subject dwelling contains 1,866 square feet of living area and provided a copy of the subject's property characteristic printout.

The appellant appeared 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 four properties suggested as comparable to the subject. The appellant also submitted a one-page brief, photographs of 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 offered by the appellant consist of two-story, single-family dwellings of frame or masonry construction located within four blocks of the subject. Three comparables are located on the same street as the subject. The improvements range in size from 1,013 to 2,483 square feet of living area and range in age from 51 to 79 years.

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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: \$ 5,644
IMPR.: \$ 15,075
TOTAL: \$ 20,719

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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The comparables contain two or three full bathrooms, air-conditioning and a two-car detached garage. Three comparables contain a finished or unfinished basement. The improvement assessments range from \$3.19 to \$13.09 per square foot of living area.

At hearing, the appellant argued that the subject improvement contains 1,382 square feet of living area, not 1,866 square feet as suggested by the board of review, because the public record incorrectly includes a 484 square foot garage as living area. However, the appellant failed to provide an architectural drawing, plat of survey or any substantive evidence in support of this claim. In addition, the appellant argued that the subject's assessment increased by 66% from the prior year; which was a substantially higher percentage increase than nine similar properties in the subject's neighborhood presented by the appellant. Based on the evidence submitted, 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 \$20,719. In support of the assessment, the board submitted property characteristic printouts and descriptive data on four 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 1,680 to 2,076 square feet of living area and range in age from 63 to 65 years. The comparables contain two or three full bathrooms and a one-car or two-car garage. Three comparables contain a full-unfinished basement and air-conditioning. The improvement assessments range from \$8.27 to \$9.17 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 further 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.

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 first issue before the Board is the subject's correct living square footage. The Board finds that the appellant failed to substantiate the claim that the subject's living square footage is different than the public record presented by the board of review. The appellant failed to submit an architectural drawing, plat of survey or any substantive evidence in support of his claim. Consequently, the Board finds the subject dwelling contains 1,866 square feet of living area. The subject's improvement assessment is \$15,075 or \$8.08 per square foot of living area, based on 1,866 square feet.

The Board finds the appellant's comparable four and the board of review's comparables to be the most similar properties to the subject in the record. These five properties are similar to the subject in improvement size, amenities, age and location and have improvement assessments ranging from \$7.67 to \$9.17 per square foot of living area. The subject's per square foot improvement assessment of \$8.08, based on 1,866 square feet of living area, falls within the range established by these properties. The Board finds the appellant's remaining comparables differ significantly from the subject in size. 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 Board finds the appellant's argument that the subject's assessment increased by a greater percentage than similar properties in the subject's neighborhood unpersuasive. The fact that the subject's assessment may have increased by a greater percentage than other properties in the neighborhood does not support the contention of unequal treatment. 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 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.