

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Sandra Daggett
DOCKET NO.: 05-26691.001-R-1
PARCEL NO.: 18-04-328-023-0000

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

The subject property consists of a 117-year-old, one and one-half story, single-family dwelling of frame construction containing 1,725 square feet of living area and located in Lyons Township, Cook County. Features of the home include one and one-half bathrooms, a full-unfinished basement, a fireplace and a one-car detached 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 five properties suggested as comparable to the subject. Based on the appellant's documents, the five suggested comparables consist of two-story, single-family dwellings of frame or stucco construction located within five blocks of the subject. Three comparables are located on the same street as the subject. The improvements range in size from 1,179 to 1,980 square feet of living area and range in age from 82 to 129 years. The comparables contain one or one and one-half bathrooms and an unfinished basement. Two comparables have a fireplace and four comparables contain a one-car or two-car garage. The improvement assessments range from \$9.15 to \$27.94 per square foot of living

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:	\$ 6,888
IMPR.:	\$ 36,018
TOTAL:	\$ 42,906

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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area. Based on this 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 \$47,008. The subject's improvement assessment is \$40,120 or \$23.26 per square foot of living area. 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 one-story or one and one-half story, single-family dwellings of frame construction located within two blocks of the subject. The improvements range in size from 1,044 to 1,229 square feet of living area and range in age from 83 to 113 years. The comparables contain one or two full bathrooms and a finished or unfinished basement. Three comparables have a fireplace and three comparables contain a one-car or two-car garage. The improvement assessments range from \$24.15 to \$26.83 per square foot of living area.

In rebuttal, the appellant argued that the comparables submitted by the board of review are less similar to the subject than the appellant's comparables.

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 a reduction is warranted.

The board of review's evidence provided a 2005 and 2006 assessment printout of the subject's assessments and property characteristics. The triennial 2005 assessment printing disclosed a 2006 improvement reduction from \$40,121 to \$36,018 for the subject.

"A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979)." Therefore, the Board finds that based on the assessor's 2006 non-triennial assessment correction it is appropriate to reduce the appellant's 2005 improvement assessment to \$36,018. The Board also finds no

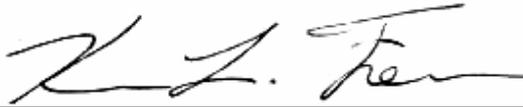
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further reduction based on the appellant's inequity contention is warranted.

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.