

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James K. Walls
DOCKET NO.: 05-26776.001-R-1
PARCEL NO.: 18-04-313-005-0000

The parties of record before the Property Tax Appeal Board are James K. Walls, the appellant, and the Cook County Board of Review.

The subject property consists of a 103-year-old, two-story, single-family dwelling of frame construction containing 2,782 square feet of living area and situated on a 9,300 square foot parcel. Features of the home include two full bathrooms, a full-unfinished basement and air-conditioning. The subject is located in Lyons Township, Cook County.

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 five properties suggested as comparable to the subject. The appellant also submitted photographs and property characteristic printouts for the subject and the suggested comparables, a location map and a copy of the subject's settlement statement. Based on the appellant's documents, the five suggested comparables consist of two-story, single-family dwellings of stucco or frame construction located within six blocks of the subject. The improvements range in size from 2,340 to 3,647 square feet of living area and range in age from 102 to 118 years. The comparables contain two or two and one-half bathrooms, an unfinished basement and a two-car garage. Three comparables contain air-conditioning and three comparables have a fireplace. The improvement assessments range from \$15.50 to

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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: \$ 10,416
IMPR.: \$ 57,492
TOTAL: \$ 67,908

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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\$18.56 per square foot of living area. The appellant's evidence disclosed that the subject was purchased in November 2001 for a price of \$370,000.

At hearing, the appellant argued it was unfair that the subject's 2005 improvement assessment increased by 81% from the prior year while similar properties in the subject's neighborhood were granted reductions. 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 \$67,908. The subject's improvement assessment is \$57,492 or \$20.67 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 frame construction with the same neighborhood code as the subject. The improvements range in size from 2,114 to 2,500 square feet of living area and range in age from 113 to 116 years. The comparables contain one and one-half or two full bathrooms, a full-unfinished basement and a one-car or two-car garage. One comparable has air-conditioning and two comparables contain a fireplace. The improvement assessments range from \$21.97 to \$22.82 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.

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 appellant's comparables one, two, three and four and the board of review's comparables one and two to be the most similar properties to the subject in the record. These six properties are similar to the subject in improvement size, amenities, age and location and have improvement assessments

ranging from \$16.22 to \$22.01 per square foot of living area. The subject's per square foot improvement assessment of \$20.67 falls within the range established by these properties. The Board finds the 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.