

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Cynthia Bowman  
DOCKET NO.: 05-27525.001-R-1  
PARCEL NO.: 20-10-309-070-1006

The parties of record before the Property Tax Appeal Board are Cynthia Bowman, the appellant; and the Cook County Board of Review.

The subject property consists of 94-year-old, masonry, single-family condominium that contains 1,878 square feet of living area and features two baths, one fireplace, and air conditioning. The appellant contends unequal treatment in the assessment process as the basis of the appeal.

The appellant submitted assessment data and descriptions on eight properties located within 0.45 mile of the subject property. The properties were 92-year-old to 105-year-old, single-family condominium residences of masonry construction. Each contained a fireplace, air conditioning, and two to four baths. They ranged in size from approximately 2,000 to 4,000 square feet (as estimated by the appellant) and had improvement assessments ranging from \$5,477 to \$19,787 or from \$1.95 to \$10.41 per square foot of living area. The subject's improvement assessment is \$22,852 or \$12.17 per square foot. On the basis of this evidence, the appellant requested an assessment for the subject improvement of \$20,025 and a land assessment of \$474. The current land assessment is \$793. The land assessments of the comparables range from \$360 to \$618. There was no evidence of how the land values were computed.

The appellant also submitted sales prices of the subject and the comparables. Sales ranged from \$212,500 to \$245,000. All the sales occurred in 2004. The subject was purchased in 2004 for a price of \$239,000.

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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:	\$	793
IMPR.:	\$	22,852
TOTAL:	\$	23,645

Subject only to the State multiplier as applicable.

PTAB/mmg

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$22,852 and the subject's land assessment of \$793 were disclosed. In addition, the board presented a computation from a tax analyst with the board. That analysis was based upon a sales price and supported the current assessment. The building consists of eight units and the entire sales prices were presented. On the basis of this evidence, the board requested confirmation of the subject's assessment.

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 Board further finds that a reduction in the assessment of the subject property is not warranted based on the evidence contained in the record.

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.

In this appeal, there were a total of eight comparable properties submitted by the appellant. The properties were similar in age and location to the subject property and had improvement assessments ranging from \$5,477 to \$19,787. The subject improvement is assessed at \$22,852. The appellant's evidence contains assessment data that merely lists estimates for the comparables sizes. It is not possible to determine the correct improvement assessment range based upon this information. Accordingly, a reduction in the subject's improvement assessment is not warranted. Similarly, there is no evidence in the record to support the appellant's argument that the land assessment is excessive.

The board and the appellant presented evidence of the subject's sale price of \$239,000 in 2004. Utilizing this information and the Illinois Department of Revenue's three-year median level of assessment of 9.99% of the subject's sales price results in an assessed value of \$23,876. This figure further supports the subject's current assessment. Therefore, a reduction is not warranted for the subject assessment.

Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds that the appellant has not supported the contention that the subject property is over assessed.

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

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: December 21, 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.