

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Minerva Carcellar
DOCKET NO.: 06-22407.001-R-1
PARCEL NO.: 15-13-411-035-0000

The parties of record before the Property Tax Appeal Board are Minerva Carcellar, the appellant, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property is a 91-year old, one-story style dwelling of frame construction containing 1,188 square feet of living area with a full, unfinished basement. According to the appellant, the dwelling contains 836 square feet of living area.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted for consideration four comparable properties described as one-story frame dwellings that are between 80 and 97 years old. On the appellant's map, the comparables are located two to four blocks from the subject property. The comparables contain from 880 to 972 square feet of living area and have improvement assessments ranging from \$13.99 to \$15.55 per square foot. The appellant claims that the subject has 836 square feet of living area with an improvement assessment of \$23.11 per square foot. However, the appellant presented no evidence to support this claim. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented three comparable properties consisting of one-story frame dwellings that are either 89 or 98 years old. Based on their parcel index numbers, the comparables are located near the subject property. The dwellings contain from 1,104 to 1,181 square feet of living area and have improvement assessments ranging from \$17.34 to \$19.39 per square

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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:	\$	1,874
IMPR.:	\$	19,318
TOTAL:	\$	21,192

Subject only to the State multiplier as applicable.

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foot. According to the board of review, the subject property has 1,188 square feet of living area with an improvement assessment of \$16.26 per square foot. To support this claim, the board of review submitted the subject's property characteristic sheet. Based on this evidence, the board of review 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 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). After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The appellant claims that the subject property has 836 square feet of living area, while the board of review claims that the subject property has 1,188 square feet. The best evidence available to resolve this is the subject's property characteristic sheet which confirms the board of review's claim. As a result, the Board finds the range established by the most similar comparables contained in this record is \$17.34 to \$19.39 per square foot of living area. The subject's improvement assessment of \$16.26 per square foot of living area falls below this range. The comparables submitted by the board of review were the most similar to the subject in age, location, and size. These comparables received the greatest weight in the Board's analysis. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not 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

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: May 30, 2008



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.