



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Margo Baines
DOCKET NO.: 06-23761.001-R-1
PARCEL NO.: 31-07-407-046-0000

The parties of record before the Property Tax Appeal Board are Margo Baines, the appellant, by attorney David C. Dunkin of Arnstein & Lehr, Chicago; and the Cook County Board of Review.

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: \$1,834
IMPR.: \$20,342
TOTAL: \$22,176

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling that contains 1,836 square feet of living area. The dwelling is approximately one year old and is of frame and masonry exterior construction. Features of the home include a full unfinished basement, central air conditioning and a two-car attached garage. The property has a 3,822 square foot site and is located in Tinley Park, Rich Township, Cook County. The subject property is classified as a class 2-95 individually owned row house or townhouse under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant provided assessment information on three comparables located along the subject's street and within one block of the subject property. The comparables were classified as class 2-95 individually owned row houses or townhouses under the Cook County Real Property Assessment Classification Ordinance. Based on the information on the property detail sheets from the Cook County Assessor's website submitted by the appellant, the properties were improved with one-story dwellings of masonry construction that each had 1,855 square feet of living area. The comparable dwellings were either 4 or 7 years old. Each home has a full unfinished

basement, central air conditioning and a two-car attached garage. One comparable had a fireplace. These properties have sites ranging in size from 6,031 to 13,664 square feet of land area. These properties have total assessments ranging from \$23,252 to \$23,384 while the subject has a total assessment of \$22,176. The comparables have land assessments ranging from \$8,443 to \$9,291 or from \$.68 to \$1.40 per square foot of land area. The subject has a land assessment of \$1,834 or \$.48 per square foot of land area. The comparables have improvement assessments ranging from \$14,015 to \$14,941 or from \$7.56 to \$8.05 per square foot of living area. The subject has an improvement assessment of \$20,342 or \$11.08 per square foot of living area. Based on this evidence the appellant requested a land assessment of \$1,834 and an improvement assessment of \$14,412 for a total assessment of \$16,246.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$22,176 was disclosed. In support of the assessment the board of review submitted a written narrative prepared by an analyst explaining the subject is part of the Odyssey Club Townhouse Association and that a fair assessment is derived by looking at sales that have occurred in the development. The analyst indicated that 26 sales have occurred during 2002 through 2005 for a total consideration of \$6,733,504. The analyst deducted \$5,000 per unit for personal property or \$130,000 to arrive at a total adjusted consideration of \$6,603,504 resulting in an average sale price of \$253,981 per unit. The subject's assessment reflects a market value of \$219,130 when applying the 2006 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.12% as determined by the Illinois Department of Revenue. 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 the appeal. The Board further finds that a reduction in the subject's assessment is not justified based on the evidence in the record.

The appellant challenged the subject's assessment based on assessment inequity. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 not warranted.

In this appeal the appellant provided information on three comparables with land assessments ranging from \$8,443 to \$9,291 or from \$.68 to \$1.40 per square foot of land area. The subject has a land assessment of \$1,834 or \$.48 per square foot of land

area, which is clearly below the range established by these comparables and a reduction in the subject's land assessment is not justified.

The record further disclosed each of the appellant's comparables was improved with a one-story dwelling dissimilar to the subject in style and each was slightly older than the subject dwelling. The Board finds that due to the fact these comparables differed from the subject in style they do not demonstrate the subject dwelling is being inequitably assessed by clear and convincing evidence.

The comparables provided by the appellant had total assessments ranging from \$23,252 to \$23,384. The subject has an assessment totaling \$22,176, which is below the range established by these properties. The Board also finds this total assessment is generally reflective of the property's market value based on the evidence provided by the board of review.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was being inequitably 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: February 24, 2012

Allen Castrovillari

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.