

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Patricia Lasley
DOCKET NO.: 06-23895.001-R-1
PARCEL NO.: 14-06-206-006

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Patricia Lasley, the appellant, and the Cook County Board of Review.

The subject property consists of a 5,670 square foot parcel of land containing an 97-year old, stucco, two-story, single-family dwelling. The improvement contains one bath, air conditioning, and a full, unfinished basement. The appellant argued that there was unequal treatment in the assessment process of the improvement as the basis for this appeal.

The appellant argued that the board of review incorrectly listed the subject property's square feet of living area. In support of this, the appellant presented a plat of survey for the subject property and argues the subject property contains 1,750 square feet of living area.

In support of the equity argument, the appellant submitted assessment data and descriptions on five properties suggested as comparable to the subject. Colored photographs of the subject property and these properties were also submitted. The data in its entirety reflects that the properties are located within three blocks of the subject and are improved with a two-story, frame or stucco, single-family dwelling with one, one and one-half or two baths, a partial or full basement with two finished, and, for one property, a fireplace and air conditioning. The

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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: \$ 11,457
IMPR.: \$ 37,625
TOTAL: \$ 49,082

Subject only to the State multiplier as applicable.

PTAB/0767JBV

properties range: in age from 96 to 106 years; in size from 1,726 to 2,106 square feet of living area; and in improvement assessments from \$18.82 to \$21.57 per square foot of living area. As a result of this analysis, the appellant requested a reduction of the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$43,598, or \$23.83 per square feet of living area using 1,830 square feet. The board also submitted assessment data and descriptions of three properties suggested as comparable to the subject. The suggested comparables are located within the subject's neighborhood and are improved with a two-story, stucco, single-family dwelling with one or one and one-half baths, a full, unfinished basement, and for one property, air conditioning. The properties range: in age from 93 to 106 years; in size from 1,248 to 1,507 square feet of living area; and in improvement assessments from \$24.77 to \$26.34 per square foot of living area. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter arguing the board of review's suggested comparables are not similar to the subject property because they are located farther away from the subject than the appellant's comparables and are smaller in size.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. Property Tax Appeal Board Rule 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

As to the appellant's square footage argument, the PTAB finds that the appellant has submitted sufficient evidence to establish that the subject property's square feet of living area was incorrectly listed by the board of review. Therefore, the PTAB finds that the subject property contains 1,750 square feet of living area.

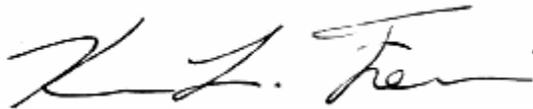
The parties presented assessment data on a total of eight equity comparables. The PTAB finds the appellant's comparables #2, #3 and #5 are the most similar to the subject. These three comparables contain a two-story, frame or stucco, single-family dwelling located within three blocks of the subject. The properties range: in age from 96 to 106 years; in size from 1,726 to 1,890 square feet of living area; and in improvement assessments from \$21.20 to \$21.57 per square foot of living area. In comparison, the subject's improvement assessment of \$24.91 per square foot of living area falls above the range established by these comparables. The PTAB accorded less weight to the remaining comparable due to a disparity in size.

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a 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



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 31, 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.