



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

APPELLANT: Helen Wyatt
DOCKET NO.: 06-23914.001-R-1
PARCEL NO.: 31-07-402-083-0000

The parties of record before the Property Tax Appeal Board are Helen Wyatt, 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: \$6,531
IMPR.: \$17,468
TOTAL: \$23,999

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of frame and masonry construction that contains 2,197 square feet of living area. The dwelling is approximately one-year old. Features include a full basement, central air conditioning and a two-car attached garage. The subject is located in Tinley Park, Rich Township, Cook County. The subject property has a 7,422 square foot site and 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 with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three comparables improved with two-story single family dwellings of frame and masonry construction that had either 2,197 or 2,388 square feet of living area. Each home was seven years old and had the same classification code as the subject. The comparables also had the same neighborhood code as the subject. Each comparable had a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage. These properties had improvement assessments ranging from \$12,090 to \$13,906 or from \$5.50 to \$6.54 per square foot of living area.

These properties also had land areas ranging in size from 7,249 to 9,232 square feet with land assessments ranging from \$10,148 to \$12,924 or \$1.40 per square foot of land area. The subject, with a land area of 7,422 square feet, has a land assessment of \$6,531 or \$.88 per square foot of land area. The comparables have total assessments ranging from \$24,000 to \$25,020 or from \$10.05 to \$11.39 per square foot of living area, including land. The subject has a total assessment of \$23,999 or \$10.92 per square foot of living area, including land. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$13,445 or \$6.12 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$23,999 was disclosed. The subject has an improvement assessment of \$17,468 or \$7.95 per square foot of living area.

In support of the assessment the board of review submitted information on three comparables improved with 2-story single family dwellings of frame and masonry construction that had 2,197 and 2,388 square feet of living area. Each dwelling was approximately one year old. Each property had the same classification code and neighborhood code as the subject. Additionally, each comparable was located along the same street as the subject property. Each of the comparables had a full basement with a recreation room.¹ The comparables also had central air conditioning, one fireplace and a two-car attached garage. These properties had total assessments that ranged from \$26,414 to \$31,574 or from \$11.06 to \$13.29 per square foot of living area, including land. These properties had improvement assessments ranging from \$22,655 to \$28,319 or from \$9.48 to \$11.85 per square foot of living area. The comparables had sites ranging in size from 6,252 to 7,833 square feet of land area with land assessments ranging from \$3,149 to \$3,759 or from \$.48 to \$.50 per square foot of land area. 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 the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. 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

¹ The board of review also indicated the subject had a recreation room in the basement although the appellant indicated the subject's basement was unfinished.

assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The record contains assessment information on six comparables submitted by the parties. The comparables had total assessments ranging from \$24,000 to \$31,574, while the subject has a total assessment of \$23,999, which is below the range established by the properties submitted by the parties. The Board finds the comparables submitted by the board of review were most similar to the subject in location and age. These properties had total assessments ranging from \$26,414 to \$31,574 or from \$11.06 to \$13.29 per square foot of living area, including land. The subject has a total assessment of \$23,999 or \$10.92 per square foot of living area, including land, which is below that of the most similar comparables. In comparing the land and improvements of these most similar comparables with that of the subject's land and improvement assessments, the Board finds the subject's land assessment is significantly above the range established by these comparables while the subject's improvement assessment is below the range established by these comparables. Nevertheless, in total, the subject is being equitably assessed and no reduction is justified.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

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.