



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

APPELLANT: Evelyn Ferrill & Deborah Harris
DOCKET NO.: 06-23917.001-R-1
PARCEL NO.: 31-07-402-082-0000

The parties of record before the Property Tax Appeal Board are Evelyn Ferrill and Deborah Harris, the appellants, 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 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: \$4,160
IMPR.: \$19,247
TOTAL: \$23,407

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling with 1,623 square feet of living area. The subject is of masonry construction and is approximately one-year old. Features of the home include a full basement with a recreation room, central air conditioning and a two-car attached garage. The subject has an 8,667 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 appellants contend assessment inequity with respect to the land assessment as the basis of the appeal. In support of this argument the appellants provided assessment information on four comparables located along the subject's street and within the same block as 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. The properties were improved with one, one-story dwelling and three two-story dwellings of masonry or frame and masonry construction that ranged in size from 1,623 to 2,388 square feet of living area. Each of the comparables was

one year old. Each home has a full basement with three being finished with recreation rooms, central air conditioning and a two-car attached garage. These properties have sites ranging in size from 4,258 to 7,629 square feet of land area. These properties have total assessments ranging from \$22,731 to \$31,187 while the subject has a total assessment of \$23,418. The comparables have land assessments ranging from \$2,043 to \$3,661 or \$.48 per square foot of land area. The subject has a land assessment of \$12,133 or \$1.40 per square foot of land area. The comparables have improvement assessments ranging from \$19,247 to \$28,319. The one-story comparable, which was similar to the subject in all respects, had an improvement assessment of \$19,247 or \$11.86 per square foot of living area. The subject has an improvement assessment of \$11,285 or \$6.95 per square foot of living area. Based on this evidence the appellants requested a land assessment of \$4,160 and an improvement assessment of \$11,285 for a total assessment of \$15,445.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$23,418 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. The subject's assessment reflects a market value of \$231,403 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 justified based on the evidence in the record.

The appellants challenged the subject's land 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 warranted.

Although the appellants argued assessment inequity with respect to the land the Property Tax Appeal Board review is not limited

to the land assessment only in determining the correct assessment of the subject property. Section 16-160 of the Property Tax Code clearly provides that the Property Tax Appeal Board may review property assessments appealed to it. (35 ILCS 200/16-160). The Property Tax Code clearly indicates that real property includes not only land but also the improvements on the land. Real property is defined as:

The land itself, with all things contained therein, and also all buildings structures and improvements, and other permanent fixtures thereon ***. (35 ILCS 200/1-130(a).)

Therefore, an appeal to the Property Tax Appeal Board of a property includes both the land and the improvements. Showplace Theatre Co. v. Property Tax Appeal Board, 145 Ill.App.3d 774, 776, 495 N.E.2d 1312, 99 Ill.Dec. 577 (2nd Dist. 1986). Additionally, although section 9-155 of the Property Tax Code provides that the assessed value of properties, improvements and total valuation shall be set down in separate columns (35 ILCS 200/9-155), this does not change the fact that together those assessed values constitute a single assessment of the property. Showplaces Theatre Co., 145 Ill.App.3d at 776, 495 N.E.2d 1312, 99 Ill.Dec. 577; In re Tax Objections of Hutchens, 34 Ill.App.3d 1039, 1042, 341 N.E.2d 169 (4th Dist. 1976). Thus, the Property Tax Appeal Board will examine the entire assessment of the subject property to determine whether or not the property is inequitably assessed.

In this appeal the appellants provided information on four comparables with land assessments ranging from \$2,043 to \$3,661 or \$.48 per square foot of land area. The subject has a land assessment of \$12,133 or \$1.40 per square foot of land area, which is clearly above the range established by these comparables and a reduction in the subject's land assessment to \$.48 per square foot of land area is justified.

The record further disclosed there was one comparable provided by the appellants improved with a dwelling similar to the subject in all respects. This property had an improvement assessment of \$19,247 or \$11.86 per square foot of living area. The subject has an improvement assessment of \$11,285 or \$6.95 per square foot of living area, significantly below this identical property. Based on this record the Board finds the subject's improvement assessment should be increased to equate with that of the most similar comparable in the record.

The comparables provided by the appellants had total assessments ranging from \$22,731 to \$31,187. The subject has an assessment, after making the adjustments based on the findings herein, totaling \$23,407 which is within the range established by these properties. The Board also finds this revised total assessment is reflective of the property's market value based on the evidence provided by the board of review.

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

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.