



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

APPELLANT: Denice Primeau
DOCKET NO.: 06-24083.001-R-1
PARCEL NO.: 14-07-316-045-1005

The parties of record before the Property Tax Appeal Board are Denice Primeau, the appellant; 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: \$ 2,701
IMPR: \$ 28,631
TOTAL: \$ 31,382**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a 1,330 square foot, condominium unit located in a three-story, masonry building with six units, therein. The building is 81-years old, while the subject's unit is accorded a 16.67% ownership percentage and contains two bathrooms.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted assessment data and descriptions on four suggested comparable units for consideration. Comparable #1 is the only unit located in the subject's building, while the remaining suggested comparables are located in buildings from a one-block to eight-block distance from the subject. Each of the suggested comparables' buildings is three-story structures of masonry construction. Three of the buildings' include six units, while the fourth structure has an undisclosed number of units and a courtyard, therein. Three of the suggested comparables are in buildings that range in age from 80 to 81 years, while the fourth unit has an undisclosed age.

The condominium units range in size from 1,250 to 1,330 square feet of living area and in improvement assessments from \$18.87 to \$22.05 per square foot of living area. Amenities included two bathrooms. The subject's improvement assessment is \$23.55 per square foot of living area.

The appellant's pleadings also indicate suggested comparable #1 sited in the subject's building is identical to the subject unit and said property received a larger reduction in assessment from the board of review in comparison to the subject's assessment reduction from the board of review level appeal. The appellant asserts that the subject's total assessment should mirror this comparable's total assessment.

At hearing, the appellant testified that the subject unit had received an assessment increase of 31.8% over the prior year's assessment, while neighboring building's received an assessment increase of 12% from the prior tax year. She stated that she has randomly chosen a unit in each of the suggested comparables' buildings, but that she has no personal knowledge of the comparables' layout or ownership percentage. In addition, she testified that all the units within the subject's building are the same size, but she had no personal knowledge as to the breakdown in assessment value between land and improvement. She also indicated that in August, 2006, unit #1N located in the subject's building sold for a price of \$355,000. Furthermore, she stated that the ownership percentage for each unit in her building is 16.67%. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$31,332 was disclosed. The board of review presented a copy of a worksheet analysis signed by Warren Fairley, analyst for the board of review. The seven-line analysis identified three sales from the subject's building from tax years 2003 through 2006 totaling a sale price of \$986,400 and deducted \$10,500 for personal property. While adjusting for the units' percentage of ownership, the analysis opined a full value for the subject unit of \$31,332. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant reiterated the prior argument that the subject's unit should receive the same assessment as comparable #1 because the two units are identical in size and ownership percentage. The comparable's total assessment is at \$25,599, while the subject's total assessment is at \$31,332.

After hearing the testimony 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 appellant contends unequal treatment in the subject's improvement assessment 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 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 PTAB finds the appellant has not met this burden.

While the appellant submitted four suggested comparables in support of the equity argument, the PTAB finds that three of these comparables were located outside of the subject's building and that the appellant's testimony reflected a lack of personal knowledge regarding various aspects of these three proposed comparables. Further, the PTAB finds the appellant's argument that the subject's unit should receive the exact assessment of another unit within the subject's building is unpersuasive. 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)*. Further, 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).

Moreover, the PTAB finds the appellant's argument that the subject's assessment increased by a certain percentage over the prior year's assessment to be unpersuasive. It is the responsibility of the Property Tax Appeal Board to determine the correct assessment, *Property Tax Appeal Board Rules, Section 1910.10(b)*, and whether the assessment is fair and equitable in comparison to similar properties. *Id. At Section 1910.65, et seq.* The percentage by which an assessment is increased or decreased is not reflective of whether its assessment is currently correct. Therefore, the appellant's argument fails.

In addition, the PTAB finds that the board of review failed to address the issue raised by the appellant in this tax appeal.

After considering the evidence and the testimony, the PTAB finds the subject's 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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 28, 2009

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.