



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

APPELLANT: Plum Grove Partners LLC  
DOCKET NO.: 06-24820.001-C-1  
PARCEL NO.: 02-15-208-022-0000

The parties of record before the Property Tax Appeal Board are Plum Grove Partners LLC, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C., in Des Plaines, 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:** \$20,987  
**IMPR:** \$97,714  
**TOTAL:** \$118,701

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story commercial row house used as an office in a 7-unit development. The structure is of brick exterior construction, contains approximately 3,778 square feet of building area, and was built in 1988. The subject site of 10,042 square feet of land area is located in Palatine, Palatine Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as one-story class 5-17 structures located within 3 buildings of the subject. The comparable buildings each contain 3,539 square feet of building area. There was no other descriptive data supplied. The comparables have improvement assessments ranging from \$68,820 to \$71,290 or from \$19.45 to \$20.14 per square foot of building area. The subject's improvement assessment is \$97,714 or \$25.86 per square foot of building area based on a building size of 3,778 square feet. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$69,904 or \$18.50 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$118,701 was

disclosed. The board of review presented the subject's property record card depicting 3,778 square feet of building area and data on six suggested comparable sales. Market value evidence in the form of comparable sales is not responsive to the appellant's lack of uniformity argument.

The board of review also presented a memorandum consisting of the parcel number, total assessment and building size of six suggested comparables. No other details of the comparables were presented. These properties have total assessments<sup>1</sup> ranging from \$89,807 to \$128,341 or from \$23.77 to \$33.97 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's total assessment of \$31.42 per square foot of building area.

In written rebuttal, counsel for appellant acknowledged that the six properties presented by the board of review are located in the same complex as the subject property. The appellant also noted that only board of review comparable #1 presented a higher per-square-foot assessment than the subject whereas the "average" was lower than the subject's current 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 this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

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 Board finds the appellant has not met this burden.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. Neither party provided detailed descriptive information on the comparable properties. The Board has given less weight to the three comparables presented by the appellant as they differ in size from the subject. The appellant reported the subject with varying building sizes of 3,539 square feet in the grid analysis and 3,600 square feet in the brief and appeal petition. However, the appellant did not address in rebuttal the board of review's assertion that the subject contains 3,778 square feet of building area. The Board finds the best evidence of the subject's building size was presented by the board of review with the subject's property record card.

The board finds the comparables submitted by the board of review were most similar to the subject in location and size. Due to

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<sup>1</sup> The board of review did not separate the land and improvement assessments for purposes of analysis.

their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had total assessments that ranged from \$89,807 to \$128,341 or from \$23.77 to \$33.97 per square foot of building area. The subject's total assessment of \$31.42 per square foot of building area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no 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.

*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: April 20, 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.