

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert J. Comfort  
DOCKET NO.: 06-25242.001-R-1  
PARCEL NO.: 18-09-110-033

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

The subject property consists of an 8,370 square foot parcel of land containing a frame and masonry, single-family dwelling. The improvement contains two and one-half baths, air conditioning, two fireplaces, and a basement. The appellant argued that there was unequal treatment in the assessment process of the land and improvement as the basis for this appeal.

In support of the equity argument, the appellant submitted a letter arguing that the subject property is incorrectly classified based on the age of the property as the subject was built in 1937 and is 69 years old. In addition, the appellant submitted two grids with three suggested comparables on each grid. Black and white photographs of the subject property and the suggested comparables were also included. Both grids list the subject properties square feet of living area as 2,626; however, no other information to the subject's square footage is provided. Grid #1 includes assessment descriptions and data on three comparables suggested as comparable to the subject when under 62 years old. The data in its entirety reflects that the properties are located within one and one-half blocks of the subject and are improved with a two-story, frame and masonry, single-family dwelling with two or two and one-half baths, air conditioning, a

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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: \$ 8,369  
IMPR.: \$62,430  
TOTAL: \$70,799

Subject only to the State multiplier as applicable.

PTAB/0748JBV

fireplace, and a full, unfinished basement. The properties range: in age from six to 61 years; in size from 2,045 to 2,468 square feet of living area; and in improvement assessments from \$20.38 to \$23.80 per square foot of living area. As to the land, the properties range in size from 6,750 to 8,100 square feet and have land assessments of \$1.00.

Grid #2 includes assessment descriptions and data on three comparables suggested as comparable to the subject when over 62 years old. The data in its entirety reflects that the properties are located within two blocks of the subject and are improved with a two-story, frame and masonry, single-family dwelling with two or two and one-half baths, one or two fireplaces, a full basement with one finished, and, for two properties, air conditioning. The properties range: in age from 64 to 67 years; in size from 2,209 to 3,904 square feet of living area; and in improvement assessments from \$16.09 to \$19.30 per square foot of living area. As to the land, the properties range in size from 6,750 to 12,300 square feet and in land assessments from \$1.00 to \$1.04. As a result of these analyzes, 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 \$62,430, or \$19.81 per square feet of living area using 3,151 square feet and the land assessment was \$8,369, or \$1.00 per square foot. The board also submitted a copy of the property characteristic printout for the subject and three properties suggested as comparable to the subject. The subject's property characteristic printout indicates the subject property is 53-years old and contains 3,151 square feet of living area. The three suggested comparables are located within the subject's neighborhood and are improved with a two-story, masonry, single-family dwelling with two, two and one-half or three baths, air conditioning, a fireplace, and a full, unfinished basement. The properties range: inn age from 49 to 54 years; in size from 3,026 to 3,363 square feet of living area; and in improvement assessments from \$20.18 to \$20.62 per square foot of living area. As to the land, these properties range in size from 6,750 to 8,505 square feet and have land assessments of \$1.00 per square foot. 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 subject property was only 53 years old, has only 4 bedrooms and does benefit from a home owners exemption.

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 not met this burden and that a reduction is not warranted.

As to the subject improvement's age and size. The PTAB finds the appellant's argument that the subject is 69 years old and contains 2,626 square feet of living area unpersuasive. The appellant failed to provide any evidence to support this argument. Therefore, the PTAB finds the subject is 53 years old and contains 3,151 square feet of living area.

The parties presented assessment data on a total of nine equity comparables. As to the improvement, the PTAB finds the appellant's comparables #2 and #3 from Grid #2 and the board of review's comparables are the most similar to the subject. These five comparables contain a two-story, masonry or frame and masonry, single-family dwelling located within the subject's neighborhood. The improvements range: in age from 49 to 67 years; in size from 2,904 to 3,363 square feet of living area; and in improvement assessments from \$16.09 to \$20.62 per square foot of living area. In comparison, the subject's improvement assessment of \$19.81 per square foot of living area falls within the range established by these comparables. The PTAB accorded less weight to the remaining comparables due to a disparity in size and/or age.

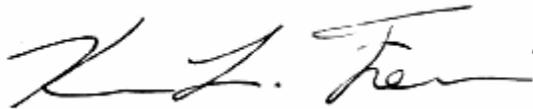
As to the land, the parties presented assessment data on a total of nine comparables. The PTAB finds these comparables similar to the subject. They range in size from 6,750 to 12,300 square feet and in land assessment from \$1.00 to \$1.04 per square foot. In comparison, the subject's land assessment of \$1.00 per square foot falls within the range established by these comparables.

As a result of this analysis, the PTAB further finds that the appellant has not adequately demonstrated that the subject property was inequitably assessed by clear and convincing evidence and that a reduction 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.



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: August 29, 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.