



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

APPELLANT: James Powers
DOCKET NO.: 06-25719.001-R-1
PARCEL NO.: 14-20-315-003-0000

The parties of record before the Property Tax Appeal Board are James Powers, the appellant, by attorney Stephanie Park of Park & Longstreet, P.C., Rolling Meadows; 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: \$ 16,272
IMPR.: \$ 62,600
TOTAL: \$ 78,872

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story multi-family masonry dwelling containing 2,604 square feet of living area. The dwelling is 98 years old. Features of the home include a full unfinished basement and a two-car detached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity with respect to the subject's improvement assessment. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted an equity analysis of 12 suggested comparables located in the subject's neighborhood. The comparables consist of two-story frame or masonry dwellings that are from 46 to 118 years old. Nine comparables have full unfinished basements; two comparables have finished basement apartments and one comparable has a finished basement recreation room. One comparable has a fireplace and one comparable has central air conditioning. Eight comparables have one or two-car detached garages. The dwellings range in size from 2,518 to 2,692 square feet of living area. The comparables have improvement assessments ranging from \$35,408 to \$57,849 or from \$13.47 to \$21.49 per square foot of living

area. The subject property has an improvement assessment of \$62,600 or \$24.04 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$78,872 was disclosed. In support of the subject's assessment, the board of review submitted photographs, property characteristic sheets and an assessment analysis of four suggested assessment comparables located within two blocks of the subject. The comparables consist of two-story multi-family masonry dwellings that are 95 or 98 years old. The comparables have full unfinished basements and two-car detached garages. The dwellings range in size from 2,646 to 2,672 square feet of living area. The comparables have improvement assessments ranging from \$64,106 to \$72,070 or from \$24.22 to \$26.97 per square foot of living 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 this appeal. The Board further finds no reduction in the subject's assessment is warranted.

The appellant argued unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden of proof.

The parties to this appeal submitted 16 suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to comparables 2, 5 and 6 submitted by the appellant. Comparables 2 and 5 have basement apartments unlike the subject and comparable 6 is considerably newer than the subject.

The Board finds the remaining 13 comparables are more similar when compared to the subject in location, design, age, size and features. These comparables have improvement assessments ranging from \$35,408 to \$72,070 or from \$13.47 to \$26.97 per square foot of living area. Removing comparable 1 submitted by the appellant, which appears to be an outlier, the most similar comparables create a tighter assessment range from \$49,545 to \$72,070 or from \$19.68 to \$26.97 per square foot of living area. The subject property has an improvement assessment of \$62,600 or \$24.03 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering any necessary adjustments to the

comparables for differences when compared to the subject, the Board finds the subject property's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is 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 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 parties 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.

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: 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.