



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

APPELLANT: Theodore & Judith Bulow
DOCKET NO.: 06-27128.001-R-1
PARCEL NO.: 24-31-213-003-0000

The parties of record before the Property Tax Appeal Board are Theodore & Judith Bulow, the appellants, 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: \$ 9,576
IMPR.: \$29,250
TOTAL: \$38,826**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 11,970 square feet has been improved with a one-story dwelling of masonry construction containing 2,681 square feet of living area. The dwelling is 19 years old. Features of the home include a partial, unfinished basement, central air conditioning, a fireplace, and a three-car attached garage.

The appellants' appeal is based on unequal treatment in the assessment process with regard to both the land and improvement assessments. The appellants submitted information on four comparable properties located within five blocks of the subject. The comparable parcels range in size from 10,080 to 12,480 square feet of land area. The comparables have land assessments ranging from \$5,644 to \$8,798 or from \$0.56 to \$0.72 per square foot of land area. The subject has a land assessment of \$9,576 or \$0.80 per square foot of land area.

As to the improvements, the comparables were described as three, one-story dwellings and one, one and one-half story dwelling of masonry exterior construction that range in age from 4 to 19 years old. The comparable dwellings range in size from 2,346 to 4,764 square feet of living area. Features include full or partial basements, one of which includes a recreation room,

central air conditioning, a fireplace, and a two or three-car attached garage. The comparables have improvement assessments ranging from \$17,583 to \$25,628 or from \$3.69 to \$9.32 per square foot of living area. The subject's improvement assessment is \$29,250 or \$10.91 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$8,795 or \$0.73 per square foot of land area and a reduction in the subject's improvement assessment to \$27,204 or \$10.15 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$38,826 was disclosed. The board of review presented descriptions and assessment information on four comparable properties located either on the same block or a quarter-mile from the subject property. The comparable parcels ranged in size from 10,926 to 11,970 square feet of land area and had land assessments ranging from \$8,432 to \$9,576 or from \$0.76 to \$0.84 per square foot of land area. The comparables were improved with three one-story dwellings and one, one and one-half story dwelling of masonry or frame and masonry exterior construction that were either 19 or 20 years old. The dwellings range in size from 2,309 to 3,780 square feet of living area and feature full or partial unfinished basements, a fireplace, and a two or three car garage. Three comparables have central air conditioning. These properties have improvement assessments ranging from \$28,709 to \$42,234 or from \$11.17 to \$12.43 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 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 eight comparable properties for the Board's consideration. These eight comparables had land assessments ranging from \$0.56 to \$0.84 per square foot of land area while the subject had a land assessment of \$0.80, within the range of the comparables presented. In examining the similarity of the improvements on the comparables, appellants' comparables #1 and #2 were given less weight due to differences in story height, size and/or age. Likewise, board of review improved comparable #4 was given less weight due to differences in story height, exterior construction and size. The Board finds the remaining five improved comparables submitted by both parties were most

similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$24,200 to \$31,125 or from \$8.86 to \$12.43 per square foot of living area. The subject's improvement assessment of \$29,250 or \$10.91 per square foot of living 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 appellants 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 appellants have 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 M. Louie

Member

Shawn P. 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: November 25, 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.