



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

APPELLANT: Patty Tydd
DOCKET NO.: 06-28076.001-R-1
PARCEL NO.: 32-06-402-035-0000

The parties of record before the Property Tax Appeal Board are Patty Tydd, the appellant(s), by attorney Arnold G. Siegel of Chicago; and the Cook County Board of Review.

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: \$ 3,963
IMPR.: \$ 14,318
TOTAL: \$ 18,281**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 19,819 square foot parcel improved with a four-year-old, two-story, single-family dwelling of frame construction containing 1,824 square feet of living area and located in Bloom Township, Cook County. Features of the residence include two and one-half bathrooms, a full-unfinished basement, central air-conditioning, a fireplace and a two-car attached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board and raised two arguments: first, that there was unequal treatment in the assessment process of the improvement; and second, that the fair market value of the subject is not accurately reflected in its assessed value. In support of the inequity argument, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. Based on the appellant's documents, the three suggested comparables consist of two-story,

single-family dwellings of frame or frame and masonry construction located within approximately six blocks of the subject. The improvements range in size from 1,785 to 1,884 square feet of living area and range in age from 43 to 54 years. The comparables contain from one to two and one-half bathrooms and a one-car or two-car garage. Two comparables contain a partial-finished basement and two comparables have central air-conditioning. The improvement assessments range from \$6.35 to \$6.91 per square foot of living area.

As to the market value argument, the appellant's evidence disclosed that on January 10, 2002 the house formerly constructed on the subject site was torn down and a new residence was subsequently constructed with an occupancy permit issued on June 25, 2003. The appellant provided a sworn contractor's statement reflecting the total construction costs for the new residence to be \$166,500. Based on these analyzes, the appellant requested that the subject's land assessment remain the same at \$3,963 and that the improvement assessment be reduced to \$16,650 or 10% of the total construction costs of \$166,500 for the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$23,111. The subject's improvement assessment is \$19,148 or \$10.50 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame construction with the same neighborhood code as the subject. The improvements range in size from 1,687 to 1,828 square feet of living area and range in age from four to 21 years. The comparables contain two and one-half bathrooms, a full-unfinished basement, central air-conditioning and a two-car garage. One comparable has a fireplace. The improvement assessments range from \$8.87 to \$11.26 per square foot of living area. Based on the evidence presented, 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 appellant's argument was 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 overcome this burden.

The board of review's evidence provided a 2006 assessment printout of the subject's assessments and property

characteristics. The non-triennial assessment printing disclosed a 2007 improvement reduction from \$19,148 to \$14,318 for the subject.

The Property Tax Appeal Board finds the courts have held that "A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 952, 954 (1st Dist. 1979)." Therefore, the Board finds that based on the board of review's 2007 non-triennial assessment correction it is appropriate to reduce the appellant's 2006 improvement assessment to \$14,318.

As a final point, the Board finds no further reduction based on the appellant's market value argument 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

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: 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.