



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

APPELLANT: Tina Debrass  
DOCKET NO.: 06-28681.001-R-1  
PARCEL NO.: 17-06-227-061-0000

The parties of record before the Property Tax Appeal Board are Tina Debrass, the appellant, by attorney Timothy C. Jacobs, of Gary H. Smith PC in Chicago; 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:     \$ 9,113  
IMPR.:    \$ 47,135  
TOTAL:    \$ 56,248**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a masonry-constructed townhouse containing 2,038 square feet of living area. The dwelling is seven years old. Features of the home include a partial, finished basement, central air conditioning, a fireplace and a one and one-half car garage.

The appellant's appeal is based on unequal treatment in the assessment process. In support of this argument, the appellant submitted information on six comparable properties with the same classification code as the subject. The number of stories for each comparable was not disclosed. The comparables were townhouse dwellings of masonry or frame and masonry construction that were either four or 16 years old. The comparable dwellings range in size from 1,373 to 2,971 square feet of living area. The comparables have full or partial basements, one of which is finished and central air conditioning. One has a fireplace and a garage. The comparables have improvement assessments ranging from \$21.11 to \$22.57 per square foot of living area. The subject's improvement assessment is \$23.13 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 was disclosed. The board of review presented an assessment equity grid analysis on four suggested comparable properties. However, the grid analysis was not legible. Property characteristic sheets were not submitted on the comparables. 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 Board finds the board of review has no legible evidence to review. The appellant's comparables two through six were somewhat older than the subject. Comparables five and six were substantially smaller in size than the subject and comparables two through four differed from the subject in exterior construction as well as being older than the subject as stated above. Thus, these comparables received reduced weight in the Board's analysis. The appellant's comparable one was most similar to the subject in exterior construction and age. This comparable was also similar to the subject in foundation and amenities. However, this comparable was substantially larger than the subject, containing 2,971 square feet. The subject dwelling contains 2,038 square feet. This comparable was assessed slightly less than the subject at \$22.57 per square foot. The subject improvement has an assessment of \$23.13 per square foot. Accepted real estate valuation theory provides, all factors being equal, as the size of a property increases, the per unit value decreases. Therefore, the Board finds it is reasonable for this property to have a slightly lower assessment per square foot than the subject due to the difference in size between the properties. After considering adjustments and the differences in the appellant's 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.

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

*Frank J. Huff*

Member

Member

*Mario Morris*

*Shawn R. Lerbis*

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: May 21, 2010

*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.