

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Sandra L. Thiel
DOCKET NO.: 06-29154.001-R-1
PARCEL NO.: 14-32-219-040-0000
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board (PTAB) are Sandra L. Thiel, the appellant, and the Cook County Board of Review (board).

The subject property consists of a 118-year-old, one-story, single-family dwelling of frame construction containing 1,179 square feet of living area and located in North Chicago Township, Cook County. Features of the residence include one full bathroom, a full-unfinished basement and a one-car detached garage.

The appellant appeared before the PTAB arguing unequal treatment in the assessment process of the improvement as well as overvaluation as the bases of the appeal. In support of the overvaluation claim, the appellant submitted colored photographs of the interior of the subject, a brief arguing the condition of the subject property and a useful life investigation report prepared by an architect.

Regarding the inequity claim, the appellant provided three suggested comparable properties consisting of one-story, single-family dwellings of frame and masonry construction located within one mile of the subject. The improvements range in size from 1,103 to 1,378 square feet of living area and range in age from 80 to 123 years. The comparables contain one full bathroom and a full-finished or unfinished basement. One comparable contains air-conditioning as well as a fireplace and two comparables have a one-car or two-car garage. The improvement assessments range from \$23.28 to \$28.24 per square foot of living area. Based on this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$73,415.

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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: \$ 20,874
IMPR.: \$ 25,126
TOTAL: \$ 46,000

Subject only to the State multiplier as applicable.

The subject's improvement assessment is \$52,541 or \$44.56 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with one-story or one and one-half story, single-family dwellings of frame or masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,040 to 1,424 square feet of living area and range in age from 114 to 128 years. The comparables contain one or two bathrooms and a finished or unfinished basement. Two comparables have air-conditioning and two comparables contain a two-car garage. The improvement assessments range from \$45.84 to \$51.51 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted colored photographs of the board of review's suggested comparables and brief arguing that these properties are superior to the subject.

At the hearing, the appellant, Sandra Thiel, testified that when she purchased the residence it was in poor condition with no kitchen and broken pipes. She testified she began to rehabilitate the house and had done some work when she discovered lead in the walls and stopped all work.

The appellant stated that she had an architect prepare a useful life investigation report in 2004 and updated in May 2007. The report states that no improvements were made since 2004 and that more deterioration has occurred as a result of normal aging as well as construction on the lot next door. The appellant stated that the construction next door resulted in shifting of the structure, new cracks in the walls, as well as new cracks and new separation of woodwork. The appellant also stated that the base of the structure is supported by tree trunks. She testified that there are inoperable radiators hanging from the basement ceiling and structural cracks in the walls throughout the house. Ms. Thiel argued the report showed the building was substandard and had no value.

As to the board of review's evidence, the appellant testified that these properties have been renovated, are superior in condition and contain more living area than the subject; therefore, they are not similar to the subject.

After hearing the testimony and considering the evidence, 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 Board concludes that the appellant has met this burden and that a reduction is warranted.

The PTAB gives weight to the appellant's evidence that shows the subject property is in very poor condition. However, the architect was not present to testify as to how he arrived at his conclusions. In addition, the appellant testified that she continues to live in the improvement; therefore, the PTAB finds that there is some value in the improvement. In looking at the comparable properties submitted by both parties, the PTAB finds that the subject property is significantly inferior to all these properties which the evidence reflects are of average condition. The comparables have improvement assessments ranging from \$23.28 to \$51.51 per square foot of living area. The subject's improvement assessment is currently at \$44.56 per square foot of living area. Due to the condition of the subject property, the PTAB finds the subject's improvement should be assessed at a value lower than the comparables.

As a result of this analysis, the PTAB further finds the appellant has adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a reduction is warranted.

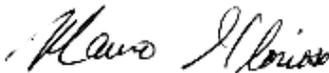
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: March 20, 2009



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.