



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

APPELLANT: Steve Lipe
DOCKET NO.: 06-29363.001-R-1
PARCEL NO.: 14-31-419-014-0000

The parties of record before the Property Tax Appeal Board are Steve Lipe, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr 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: \$12,429
IMPR: \$89,679
TOTAL: \$102,108

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 18 year-old, two-story style masonry dwelling that contains 3,166 square feet of living area. Features of the home include central air conditioning, a fireplace, a two-car garage and a full basement finished as a recreation room. The subject is located in Chicago, West Chicago Township, Cook County.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted Cook county Assessor's Office detail sheets for the subject and seven comparable properties, one of which is located on the subject's street and block. The comparables and the subject are detailed on a grid. The comparables consist of two-story style masonry or frame and masonry dwellings that range in age from 4 to 11 years and range in size from 2,618 to 3,278 square feet of living area. All the comparables have central air conditioning and full basements finished as recreation rooms and six comparables have one or two fireplaces and two-car or three-car garages. These

properties have improvement assessments ranging from \$80,144 to \$94,127 or from \$28.71 to \$30.61 per square foot of living area. The appellant's grid depicted the subject as containing 2,766 square feet of living area, with a hand written note reading "as corrected." The assessor's office detail sheet for the subject that was included in the appellant's evidence depicts the subject as containing 3,166 square feet of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$79,411 or \$28.71 per square foot of living area, based on the appellant's estimate of the subject's living area at 2,766 square feet.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$102,108 was disclosed. In support of the subject's assessment, the board of review submitted property characteristic sheets and a grid analysis of three comparable properties located within 1/4 mile of the subject. The comparables consist of two-story style masonry dwellings that are 7 years old and range in size from 2,226 to 2,520 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, two-car garages and full basements, two of which are finished as recreation rooms. These properties have improvement assessments ranging from \$81,692 to \$83,336 or from \$32.76 to \$36.70 per square foot of living area. The board of review's grid and the property characteristic sheet for the subject indicated the dwelling contains 3,166 square feet of living area. Using this living area figure, the subject's improvement assessment of \$89,679 equals \$28.33 per square foot of living area, per the board of review's grid. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

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 not met this burden.

The Board first finds the parties disputed the subject's living area. The appellant's grid depicts the subject as containing 2,766 square feet, with a handwritten note reading "as corrected." However, the appellant also submitted the assessor's office detail sheet for the subject which describes the subject

as containing 3,166 square feet of living area, as described on the board of review's grid as well as the property characteristic sheet for subject. Since the appellant submitted no blueprint, floor plan drawing, sketch or other evidence to support the 2,766 square foot living area, or to refute the board of review's evidence, the Property Tax Appeal Board finds the subject contains 3,166 square feet.

The Board finds the parties submitted ten comparables in support of their respective arguments. The Board gave less weight to the board of review's comparables #2 and #3 because they were significantly smaller in living area when compared to the subject. The Board finds the remaining comparables were similar to the subject in design, age, size and most features and had improvement assessments ranging from \$80,144 to \$94,127 or from \$28.71 to \$32.76 per square foot of living area. The subject's improvement assessment of \$89,679 or \$28.33 per square foot of living area, based on 3,166 square feet, falls below this range. Therefore, the Board finds the evidence in the record supports the subject's assessment.

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.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence and the subject's assessment as determined 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 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.