



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

APPELLANT: Diane Farwick
DOCKET NO.: 06-29365.001-R-1
PARCEL NO.: 14-32-222-014-0000

The parties of record before the Property Tax Appeal Board are Diane Farwick, 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: \$20,708
IMPR.: \$98,713
TOTAL: \$119,421

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with two masonry constructed dwellings. The first dwelling is 102 years old, contains 2,694 square feet of living area and features a full unfinished basement. The second dwelling, whose age was not specified, contains 612 square feet of living area and has a full unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story masonry dwellings that are 116 or 118 years old for consideration. The comparables range in size from 3,129 to 3,630 square feet of living area and have full basements, two of which are finished as an apartment or recreation room. One comparable has central air conditioning and two have one or three fireplaces. The comparables were reported to have improvement assessments ranging from \$74,887 to \$81,964 or from \$20.63 to \$24.11 per square foot of living area. The appellant appears to have combined the improvement assessments of both subject dwellings, which total \$98,713 or \$29.86 per square foot of living area. The appellant's grid depicts the subject as

containing 3,306 square feet of living area, but submitted no property record card, floor plan drawing or other evidence to support this living area. Relying on this evidence the appellant requested the subject's improvement assessment be reduced to \$68,202 or \$20.63 per square foot of living area based on 3,306 square feet.

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 property characteristic sheets, descriptions, assessment information and two grid analyses describing the subject and a total of eight comparable properties, four for each of the dwellings on the subject parcel. The board of review's grids depict the improvement assessments of the two subject dwellings before a reduction granted by the board of review prior to the appellant's appeal to the Property Tax Appeal Board.

The property characteristic sheet for the first subject dwelling depicts the home as containing 2,694 square feet of living area. In support of the improvement assessment for this dwelling, the board of review's first grid details four comparables located in the subject's neighborhood. The comparables consist of two-story or three-story masonry or frame and masonry dwellings that are 118 years old. These homes range in size from 2,246 to 3,053 square feet of living area. Two comparables have full basements, one of which is finished as an apartment, while two have no basements. Two comparables have central air conditioning, one has a fireplace and two have two-car garages. These properties have improvement assessments ranging from \$60,635 to \$76,042 or from \$24.91 to \$27.00 per square foot of living area. The board of review also reported comparables #1 and #4 sold in December 2004 or May 2005 for prices of \$742,000 and \$795,000, respectively.

The property characteristic sheet for the second subject dwelling depicts this home as containing 612 square feet of living area. In support of the improvement assessment of this second dwelling, the board of review's grid details four comparables located in the same neighborhood code as the subject, as determined by the township assessor. The comparables consist of two-story masonry or frame dwellings whose ages were not specified, but which range in size from 688 to 880 square feet of living area. Three comparables have full basements, two of which are finished as recreation rooms and one has no basement. One comparable has central air conditioning and a fireplace and one has a two-car garage. These properties have improvement assessments ranging from \$40,127 to \$47,056 or from \$53.48 to \$62.20 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.¹

¹ Neither party submitted a breakdown of the subject's improvement assessment for both subject dwellings after a reduction granted by the board of review from \$103,438 to \$98,713. The board of review's grids depict the improvement assessments of the two subject dwellings prior to the board's reduction.

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 subject property is improved with two, two-story masonry dwellings that contain 2,694 and 612 square feet of living area, respectively. The appellant appears to have combined the improvement assessments of both dwellings in support of a request for a reduction in the improvement assessment of only the 2,694 square foot dwelling. Regarding this dwelling, the Board finds the parties submitted 8 comparables. The Board gave less weight to the appellant's comparables because they were significantly larger in living area when compared to the subject. The Board also gave less weight to the board of review's comparables #2 and #4 because they had slab or crawlspace foundations, dissimilar to the subject's full basement. The Board finds the board of review's comparables #1 and #3 were similar to the subject in terms of design, exterior construction, size, age and features and had improvement assessments of \$60,635 and \$76,042 or \$24.91 and \$27.00 per square foot of living area. The improvement assessment of \$69,112 or \$25.66 per square foot for the 2,694 square foot subject dwelling is supported by these two most similar comparables.

The Board finds the appellant failed to submit any comparables or other evidence in support of a reduction in the improvement assessment of the 612 square foot subject dwelling. Three of the board of review's comparables were similar to the subject in design, size, foundation and some features and had improvement assessments ranging from \$40,127 to \$47,056 or from \$53.48 to \$58.63 per square foot of living area. The second subject dwelling's improvement assessment of \$34,326 or \$56.09 per square foot of living area falls within this range. Based on this analysis, 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 unequal treatment in the assessment process by clear and convincing evidence regarding either of the subject dwellings 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

Frank J. Huff

Member

Mark Morris

Member

JR

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: 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.