



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

APPELLANT: Lisa D. Veber
DOCKET NO.: 06-31225.001-R-1
PARCEL NO.: 14-32-204-036-0000

The parties of record before the Property Tax Appeal Board are Lisa D. Veber, the appellant, by attorney Patrick J. Cullerton, of Thompson Coburn LLP in 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: \$19,259
IMPR: \$98,771
TOTAL: \$118,030**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 3-story dwelling of masonry construction containing 2,835 square feet of living area. The dwelling is 82 years old. Features of the home include a full, unfinished basement and a fireplace.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on five comparable properties described as 3-story masonry dwellings that range in age from 82 to 118 years old. The comparable dwellings range in size from 2,810 to 3,108 square feet of living area. Four comparables feature full, unfinished basements, and one has a slab foundation. One comparable features central air conditioning. All comparables feature 1, 2 or 3 fireplaces. The comparables have improvement assessments ranging from \$18.36 to \$34.98 per square foot of living area¹. The subject's improvement assessment is \$35.66 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

¹ The appellant's improvement assessment set forth in the grid analysis for comparable #1 is incorrect. The appellant used a hypothetical assessment based on selling price rather than the actual assessment provided by the board of review.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review did not present descriptions or assessment information on any comparable properties, but requested confirmation of the subject's assessment.

In rebuttal, the appellant stated that the improvement assessments of appellant's comparables #2 (841 W. Fullerton) and #3 (2044 N. Bissell) were lowered by the assessor the subsequent year in 2007².

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 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 met this burden.

For appellant's comparable #1, the appellant calculated a hypothetical improvement assessment of \$18.21 per square foot of living area based on the parcel's sale price in 2007 of \$800,000. In fact, the actual 2006 assessment of comparable #1 is \$108,717, or \$34.98 per square foot of living area. In rebuttal, the appellant stated that the improvement assessment for appellant's comparable #2 was lowered in 2007 by the assessor. The appellant attached the property details sheets from the assessor's office in support of this claim. The appellant also cites Hoyne Savings and Loan Association v. Hare, 60 Ill.2d 84, 322 N.E. 2d 833 (1974) and 400 Condominium Association v. Tully, 79 Ill.App.3d 686 (1979). In these cases, the court found that a substantial reduction in the assessment is indicative of the invalidity of the prior tax year's assessment. Therefore, the Board finds that the 2006 improvement assessment for appellant's comparable #2 should have been \$57,064, or \$18.36 per square foot of living area.

The Board finds that the correct 2006 improvement assessments per square foot of living area for the appellant's five comparables are \$34.98 (comparable #1), \$18.36 (comparable #2), \$23.96 (comparable #3), \$33.52 (comparable #4), and \$34.84 (comparable #5). Furthermore, the Board finds that comparables #1, #2 and #5 submitted by the appellant are most similar to the subject in

² Although the attached property details sheets support the claim that the improvement assessment for appellant's comparable #2 was lowered to \$57,064 in 2007 from \$110,843 in 2006, the improvement assessments for appellant's comparable #3 remained unchanged in 2006, 2007 and 2008.

location, style, exterior construction, age and features. These three comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$18.36 to \$34.98 per square foot of living area. The subject's improvement assessment of \$35.66 per square foot of living area is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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

Member

Mario M. Louie

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: March 18, 2011

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.