



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

APPELLANT: Maurice & Tselane Hatter
DOCKET NO.: 06-31630.001-R-1
PARCEL NO.: 31-02-105-014-0000

The parties of record before the Property Tax Appeal Board are Maurice & Tselane Hatter, the appellant(s); 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: \$ 8,690
IMPR.: \$ 14,723
TOTAL: \$ 23,413

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 14,485 square foot parcel improved with a ten-year-old, two-story, single-family dwelling of frame and masonry construction containing 2,574 square feet of living area and located in Rich Township, Cook County. Features of the residence include two and one-half bathrooms, a fireplace, a partial-unfinished basement, central air-conditioning and a two-car attached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellants submitted assessment data and descriptive information on four properties suggested as comparable to the subject. Based on the appellants' documents, the four suggested comparables consist of two-story, ten-year-old, single-family dwellings of frame and masonry construction located within one block of the subject. The improvements range in size from 2,393 to 2,637 square feet of

living area. The comparables contain two and one-half bathrooms, central air-conditioning, a fireplace and a two-car attached garage. The total assessments range from \$24,048 to \$26,199. The appellants' evidence disclosed that the subject sold in August 2007 for a price of \$307,000. Based on the evidence submitted, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$28,357. The subject's improvement assessment is \$19,667 or \$7.64 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 two-story, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,393 to 2,574 square feet of living area and range in age from ten to twelve years. The comparables contain two and one-half bathrooms, a partial or full-unfinished basement, central air-conditioning, a fireplace and a two-car attached garage. The improvement assessments range from \$7.56 to \$8.54 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 appellants provided a copy of the subject's settlement statement reflecting a sale price of \$307,000. The appellants also provided a copy of the subject's 2007 board of review decision reflecting a total assessment of \$23,413. In addition, the appellants submitted ten new comparable properties which were previously presented at the board of review level complaint.

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 appellants' 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 appellants have overcome this burden.

The board of review provided a 2007 assessment printing of the subject's assessments as well as property characteristics. The non-triennial assessment printing disclosed a 2007 improvement reduction from \$19,667 to \$14,723 for the subject. The appellants also provided a copy of the board of review's 2007 decision reflecting a total assessment for the subject of \$23,413.

The Property Tax Appeal Board finds the courts have held that "A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 952, 954 (1st Dist. 1979)." Therefore, the Board finds that based on the board of review's 2007 non-triennial assessment correction it is appropriate to reduce the appellants' 2006 improvement assessment to \$14,723.

Next, the Property Tax Appeal Board did not consider the new comparable submitted in rebuttal. *Section 1910.66 (c), of the Official Rules of the Property Tax Appeal Board* states in part, "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties." 86 Ill. Adm. Code §1910.66(c). Therefore, the Property Tax Appeal Board is precluded from considering the new comparable submitted as rebuttal evidence.

As a final point, the Board finds no further reduction based on the appellants' equity argument 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

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: December 23, 2009

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.