FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Benita Vaughn
DOCKET NO.: 07-20385.001-R-1
PARCEL NO.: 31-15-313-002-0000

The parties of record before the Property Tax Appeal Board are Benita Vaughn, the appellant(s); 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:	$ 7,941
IMPR.:	$ 32,513
TOTAL:	$ 40,454

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-year-old, two-story style single-family dwelling of frame and masonry construction. Amenities include three full baths, a full unfinished basement, central air conditioning, a fireplace and a three car garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant's petition suggests the subject dwelling contains 2,815 square feet of living area and the subject's parcel contains 10,341 square feet of land area. In support of the inequity argument, the appellant offered a spreadsheet detailing four suggested comparable properties located within three miles of the subject. These properties consist of two-story style single-family dwellings of frame and masonry construction ranging from one to four years old. While the appellant's grid analysis suggests that the comparables range in size from 2,715 to 2,815 square

feet of living area, the property printouts submitted with the petition indicates the comparables range in size from 3,413 to 3,474 square feet of living area. These comparables feature two or three full baths, full basements, central air conditioning, fireplaces and three car garages; three also have additional half baths. The comparables have improvement assessments ranging from $7.69 to $8.56 per square foot of living area based on the living square footage indicated by the assessor's printouts. The comparables have parcels ranging in size from 9,180 to 10,910 square feet with land assessments ranging from $0.52 to $0.76 per square foot of land area. A copy of the subject's 2007 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of $40,454 was disclosed. The subject's total assessment reflects an improvement assessment of $9.53 per square foot of living area based on 3,413 square feet of living area and a land assessment of $0.76 per square foot of land area based on 10,449 square feet of land area. In support of the subject’s assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject. The comparables consist of one year old, two-story style single-family dwellings of frame and masonry construction. The comparables contain two or three full baths, full basements, central air conditioning, and three car garages; three also have half baths. The board's evidence revealed that the board's comparable number four has only a partial assessment. Thus, the Property Tax Appeal Board will not utilize this comparable in its analysis of the improvement assessments. The remaining three improvements range in size from 3,413 to 3,771 square feet of living area and have improvement assessments of $9.62 per square foot of living area. The four comparables have land sizes ranging from 9,821 to 10,724 square feet and land assessments ranging from $0.50 to $0.76 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject property’s assessment.

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 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 failed to overcome this burden.

The first issue before the Property Tax Appeal Board is the correct square footage attributable to the subject improvement and parcel. The Board finds that the appellant failed to substantiate the claim that the subject's living square footage or land square footage is different than the public record presented by the board of review. Consequently, the Board finds the subject contains 3,413 square feet of living area and 10,449 square feet of land area. The Board also finds that the appellant failed to substantiate the claim that the living square footage of the comparables is different than the public record submitted by the appellant. Therefore, the Board finds that the appellant's comparables contain 3,474, 3,413, 3,413 and 3,413 square feet of living area respectively.

The Board finds that the parties submitted seven properties as comparable to the subject improvement. These improvements all bear strong similarities to the subject improvement in size, construction type, age, and amenities. These seven comparables have improvement assessments ranging from $7.69 to $9.62 per square foot of living area. The subject's per square foot improvement assessment of $9.53, based on 3,413 square feet of living area, falls within the range established by these properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the properties contained in the record.

Further, the Board finds the parties submitted eight properties as comparable to the subject's land. These comparables have assessments ranging from $0.50 to $0.76 per square foot of land area. The subject's per square foot land assessment of $0.76, based on 10,449 square feet of land area, is within the range established by these parcels. Further, the Board finds that the subject's per square foot land assessment is the same as five of the eight properties offered for comparison. The Board finds that the subject's land assessment is supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject was inequitably assessed by clear and convincing evidence and no reduction is warranted.

Lbs/09

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: December 23, 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.