



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

APPELLANT: Sheila Morrison  
DOCKET NO.: 07-20499.001-R-1  
PARCEL NO.: 11-32-401-023-0000

The parties of record before the Property Tax Appeal Board are Sheila Morrison, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., PC 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:** \$ 16,457  
**IMPR.:** \$ 60,198  
**TOTAL:** \$ 76,655

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a three-story, multi-family dwelling of masonry construction containing 6,726 square feet of living area. The dwelling is 94 years old. Features include three apartment units with a total of six full baths and six bedrooms, a full, unfinished basement, and a three-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted information on four comparable properties described as three-story, masonry, multi-family dwellings that range in age from 85 to 98 years old. Two of the comparables are located on the same block as the subject, and two are located between three and five blocks away. The comparable dwellings range in size from 7,473 to 8,831 square feet of living area. Three comparables have full, unfinished basements and garages. The comparables have improvement assessments ranging from \$6.72 to \$7.43 per square foot of living area. The subject's improvement assessment is \$8.95 per square foot of living area.

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 improvement assessment of \$60,198 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data, as well as black and white photographs, relating to four suggested comparables, all of which are located within a one-quarter mile radius of the subject. The properties are improved with a three-story, masonry, multi-family dwelling. They range: in age from 92 to 93 years; in size from 5,609 to 7,116 square feet of living area; and in improvement assessment from \$8.81 to \$9.99 per square foot of living area. Amenities for the properties include three or six full baths, six or nine bedrooms, a full unfinished basement, central air conditioning for one property, and a garage. Based on this evidence, the board of review requested confirmation of the subject'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 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 parties submitted a total of eight comparable properties for the Board's consideration. The Board finds that comparable #4 submitted by the appellant as well as comparables #1 through #3 submitted by the board of review are most similar to the subject in location, age, improvement size, and/or amenities. They are all located within one-quarter mile of the subject and contain between 6,852 and 7,473 square feet of living area. These comparables range in age from 92 to 95 years. In analysis, the Board accorded the most weight to these comparables. These comparables ranged in improvement assessment from \$7.43 to \$9.99 per square foot of living area. The subject's improvement assessment at \$8.95 per square foot is within the range established by these 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 equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, 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 the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established 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.

*Donald 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 22, 2013

*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.