



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

APPELLANT: Thomas & Christine Lofland  
DOCKET NO.: 07-21371.001-R-1  
PARCEL NO.: 04-09-212-011-0000

The parties of record before the Property Tax Appeal Board are Thomas & Christine Lofland, 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:** \$ 11,995  
**IMPR.:** \$ 42,680  
**TOTAL:** \$ 54,675

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 10,710 square foot parcel improved with a 52-year-old, one-story, single-family dwelling of frame construction containing 1,502 square feet of living area and located in Northfield Township, Cook County. Features of the residence include one and one-half bathroom, central air-conditioning, a fireplace, a partial-unfinished basement 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 one-story, single-family dwellings of frame construction with the same neighborhood code as the subject. The improvements range in size from 1,305 to 1,673 square feet of living area and range in

age from 42 to 49 years. The comparables contain one or two full bathrooms, a one-car attached garage and a full-unfinished basement. One comparable contains central air-conditioning and one comparable has a fireplace. The improvement assessments range from \$17.50 to \$18.17 per square foot of living area. The four land comparables range in size from 10,740 to 18,629 square feet and have land assessments ranging from \$0.60 to \$0.84 per square foot. 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 \$54,675. The subject's improvement assessment is \$42,680 or \$28.42 per square foot of living area. The subject's land assessment is \$11,995 or \$1.12 per square foot of land 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 one-story, single-family dwellings of frame construction with the same neighborhood code as the subject. The improvements range in size from 1,415 to 1,572 square feet of living area and range in age from 54 to 57 years. The comparables contain one and one-half, two or two and one-half bathrooms, central air-conditioning, a fireplace and a one-car or multi-car garage. Two comparables have an unfinished basement. The improvement assessments range from \$28.21 to \$31.22 per square foot of living area. The four land comparables range in size from 7,425 to 11,138 square feet and have land assessments of \$1.12 per square foot. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted a two-page letter highlighting various differences between the subject and the board of review's comparables. The appellants also submitted four new comparable properties and argued that they further supported a reduction in 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 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 not overcome this burden.

Regarding the improvement, the Board finds the board of review's comparables to be the most similar properties to the subject in

the record. These four properties are similar to the subject in improvement size, amenities, age and location and have improvement assessments ranging from \$28.21 to \$31.22 per square foot of living area. The subject's per square foot improvement assessment of \$28.42 falls within the range established by these properties. The Board finds the appellants' comparables less similar overall to the subject in improvement size and/or amenities and accorded less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Regarding the land, the Board finds the eight land comparables submitted by the parties to be similar to the subject and range in size from 7,425 to 18,629 square feet with land assessments ranging from \$0.60 to \$1.12 per square foot. The subject's per square foot land assessment of \$1.12 falls within the range established by these properties.

Next, the Property Tax Appeal Board did not consider the four new comparables 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 comparables submitted as rebuttal evidence.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence 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

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: April 23, 2010

*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.