FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Illene Ashkenaz
DOCKET NO.: 07-22212.001-R-1
PARCEL NO.: 05-06-404-082-0000

The parties of record before the Property Tax Appeal Board are Illene Ashkenaz, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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:	$ 28,512
IMPR.:	$ 73,375
TOTAL:	$ 101,887

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 67-year old, two-story, masonry, single-family dwelling. It contains 2,518 square feet of living area and is situated on a 10,800 square foot lot. Features include two full and two half-baths, four bedrooms, a full, finished basement, one fireplace, central air conditioning, and an attached two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process for the land as well as the improvement as the basis of the appeal. In support of the land equity argument, the appellant submitted the assessor website printouts for two parcels that are classified as class 2-41, vacant land under common ownership with an adjacent residence, under the Cook County Code for Classification of Real Property. Both adjacent parcels are valued at $2.20 assessment per square foot while the subject land is valued at $2.64 assessment per square foot. In support of the improvement equity argument, the appellant submitted descriptive and assessment data for three suggested comparables located on

the subject's block. The properties are improved with a frame or stucco, single-family dwelling. They range: in age from 81 to 129 years; in size from 2,354 to 4,194 square feet of living area; and in improvement assessment from $24.87 to $27.20 per square foot of living area. The subject's improvement assessment is $29.14 per square foot of living area. Amenities for the suggested comparable properties include two and one half to four full baths, one or two fireplaces, central air conditioning and a full or partial basement for two properties, and a one or two-car garage. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of $73,375 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data relating to four suggested comparables located within the subject's neighborhood. The properties are improved with a two-story, masonry, single-family dwelling. They range: in age from 83 to 108 years; in size from 2,496 to 2,981 square feet of living area; and in improvement assessment from $29.76 to $33.33 per square foot of living area. Amenities for the properties include two and one half to three full baths, three or five bedrooms, a full, finished or unfinished basement, central air conditioning for one property, one or two fireplaces for three properties, and a two or two and one-half car garage.

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 seven comparable properties for the Board's consideration. The Board finds that comparable #3 submitted by the appellant as well as comparables #1 through #4 submitted by the board of review are most similar to the subject in design, improvement size, and/or amenities. They are two-story, single-family dwellings containing between 2,354 and 2,981 square feet of living area. In analysis, the Board accorded the most weight to these comparables. These comparables ranged in improvement assessment from $24.87 to $33.33 per square foot of living area. The subject's improvement assessment at $29.14 per square foot is within the range established by these comparables.

Additionally, the Board finds the appellant's evidence lacking in that only two land equity comparables were submitted by the

appellant. Although these parcels may be similar in some characteristics to the subject property, the Board finds two suggested comparables are not a persuasive indicator that the subject's land is inequitably assessed. The appellant has not provided the Board with a sufficient range of data to warrant a reduction in the subject's land assessment. Accordingly, the appellant has not met the burden of clear and convincing evidence.

After considering the evidence submitted, the Board finds the subject's per square foot land and improvement assessment is supported 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.

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: August 28, 2012

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.