



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

APPELLANT: Nancy Schultz
DOCKET NO.: 07-22571.001-R-1
PARCEL NO.: 11-19-218-002-0000

The parties of record before the Property Tax Appeal Board are Nancy Schultz, the appellant, by attorney Michael Griffin of Chicago, 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: \$24,185
IMPR: \$106,113
TOTAL: \$130,298

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a class 2-06, two-story single family dwelling with 4,890 square feet of living area. The dwelling has masonry construction and is 91 years old. Features of the property include a full basement, one fireplace and a two-car detached garage. The subject has a 10,425 square foot parcel and is located in Evanston, Evanston Township, Cook County.

The appellant contends the subject's improvement assessment is inequitable. In support of this argument the appellant submitted descriptions and assessment information on four comparables with the same classification and neighborhood codes as the subject. The comparables were improved with two-story dwellings that ranged in size from 3,480 to 4,428 square feet of living area. The dwellings ranged in age from 104 to 114 years old and had similar features as the subject. The data provided by the appellant indicated the comparables had improvement assessments ranging from \$15.73 to \$21.90 per square foot of living area. The appellant submitted a copy of the final decision issued by the board of review establishing a total assessment of \$141,544. The appellant also indicated the subject had an improvement assessment of \$117,359 or \$24.00 per square foot of living area. Based on this evidence the appellant requested the subject's

assessment be reduced to \$76,913 or \$15.73 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity 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 assessments 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 a reduction is warranted.

The appellant in this appeal submitted assessment information on four assessment comparables to demonstrate the subject was inequitably assessed. These comparables had improvement assessments that ranged from \$15.73 to \$21.90 per square foot. The subject has an improvement assessment of \$24.00 per square foot, which is above the range established by the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment 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 22, 2011

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.