



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

APPELLANT: Joan Lullie
DOCKET NO.: 07-24361.001-R-1
PARCEL NO.: 02-27-106-022-0000

The parties of record before the Property Tax Appeal Board are Joan Lullie, the appellant; 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: \$9,028
IMPR.: \$45,687
TOTAL: \$54,715**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame and masonry exterior dwelling containing 2,959 square feet of living area that is 28 years old. Features include a full, unfinished basement, air-conditioning, a fireplace and a two-car attached garage.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. The appellant is not disputing the subject's land assessment. In support of this claim, the appellant submitted five suggested equity comparables, photographs and property characteristic sheets. The comparables are located from being on the same block as the subject to two blocks from the subject. The comparables consist of two-story frame or frame and masonry exterior dwellings that ranged in age from 19 to 30 years old. Four of the comparables featured full or partial unfinished basements with one having a full basement with a recreation room. Each comparable had air-conditioning, a fireplace and a two-car attached garage. The properties contained from 2,708 to 3,080 square feet of living area. The comparables had improvement assessments ranging from

\$36,535 to \$43,580 or from \$13.49 to \$14.15 per square foot of living area. The subject is depicted as having an improvement assessment of \$45,687 or \$15.44 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$39,921 or \$13.50 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$54,715 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis detailing four suggested comparable properties. Three properties are described as being located within ¼ mile of the subject.¹ The comparable properties consist of two-story frame and masonry exterior dwellings that range in age from 28 to 31 years old. Each comparable has a full or partial unfinished basement, air-conditioning, a fireplace and a two-car garage. The dwellings contain from 2,918 to 3,284 square feet of living area and have improvement assessments ranging from \$48,306 to \$53,247 or from \$15.50 to \$16.55 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's comparable #3 was located over 1.6-miles from the subject. In addition, the appellant argued that comparable #1 submitted by the board of review sold in 2005 for \$515,000 and has a higher 2007 assessed value than that which is depicted by its 2005 sale price. The appellant argued that property values have decreased from 2005, and therefore the 2007 assessed value for comparable #1 submitted by the board of review should be even lower. The appellant did not submit substantive documentary evidence to support this claim. Further the appellant made reference to market value evidence submitted by the board of review at the local board of review hearing. However, the appellant did not submit market value evidence to support an overvaluation claim in this appeal before the Property Tax Appeal Board.

The appellant also submitted additional evidence during rebuttal consisting of different comparables not submitted by either party in their original submission of evidence. The Board did not consider this new evidence in its analysis. Property Tax Appeal Board rule 1910.66(c) states in relevant part:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

Property Tax Appeal Board rule 1910.66(c).

¹ The proximity of location for comparable #3 was not disclosed by the board of review.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

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 not met this burden.

Both parties presented assessment data on a total of nine equity comparables that were similar to the subject. The Board finds the board of review's comparable #3 was dissimilar to the subject in location and therefore was given reduced weight in the Board's analysis. The appellant argued this comparable was over 1.6 miles from the subject, which the board of review did not dispute. The Board finds the remaining eight comparables were generally similar to the subject in location, design, exterior construction, size, age and most other features, and therefore, received the greatest weight in the Board's analysis. These properties had improvement assessments ranging from \$36,535 to \$53,247 or from \$13.49 to \$16.27 per square foot of living area. The subject's improvement assessment of \$15.44 per square foot of living area and is within the range established by the most similar comparables contained in this record. 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 most comparable properties contained in this record and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, 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 that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject

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dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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: January 21, 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.