FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Helga Possler
DOCKET NO.: 07-24529.001-R-1
PARCEL NO.: 03-30-423-011-0000

The parties of record before the Property Tax Appeal Board are Helga Possler, 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:	$ 5,808
IMPR.:	$ 29,807
TOTAL:	$ 35,615

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,600 square foot parcel improved with a 59-year-old, two-story, single-family dwelling of masonry construction containing 1,391 square feet of living area and located in Wheeling Township, Cook County. Features of the residence include one and one-half bathroom, a full-unfinished basement and a one and one-half car attached garage.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted photographs of the subject and the suggested comparables, a copy of a general affidavit and a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of two-story, 59-year-old, single-family dwellings of masonry construction located on the same street and block as the subject. The improvements range in size from 1,691 to 1,882 square feet of

living area. The comparables contain one and one-half or two and one-half bathrooms, a finished or unfinished basement and a two-car garage. Two comparables have central air-conditioning and three comparables have a fireplace. The improvement assessments range from $19.78 to $20.48 per square foot of living area.

At hearing, the appellant stated that the appellant's comparables are located on the same street and block as the subject, whereas, the board's comparables are located between eight and nine blocks from the subject. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of $35,615. The subject's improvement assessment is $29,807 or $21.43 per square foot of living 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 two-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,372 to 1,462 square feet of living area and range in age from 59 to 62 years. The comparables contain one and one-half or two full bathrooms, a full-finished or unfinished basement and a one-car garage. The improvement assessments range from $22.05 to $22.40 per square foot of living area.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a one-page letter arguing that three of the board's comparables have considerably more square footage than the subject and that they are located in a different zip code.

After hearing the testimony 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 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 overcome this burden.

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,

design, amenities, age and/or location and have improvement assessments ranging from $22.05 to $22.40 per square foot of living area. The subject's per square foot improvement assessment of $21.43 falls below the range established by these properties. The Board finds the appellant's comparables, although similar to the subject in many respects, are significantly larger in size of living area as compared to the subject and accorded less weight. Accepted assessment theory suggests that as building size increases the value per square foot decreases, all other things being equal. In the instant case, the Board finds this theory is exemplified; the larger dwellings have lower per square foot assessments; and the smaller dwellings have higher per square foot assessments. 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.

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: June 18, 2010

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.