



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

APPELLANT: Suzanne Kickhaefer
DOCKET NO.: 07-24805.001-R-1
PARCEL NO.: 14-19-328-015-0000

The parties of record before the Property Tax Appeal Board are Suzanne Kickhaefer, the appellant, by attorney Nora Doherty, of Steven B. Pearlman & Associates in Chicago; 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: \$ 11,914
IMPR.: \$ 91,630
TOTAL: \$ 103,544

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three-year old, two-story, frame, single-family dwelling. It contains 2,618 square feet of living area and is situated on a 3,125 square foot site. Features include two and one half-baths, three bedrooms, a full, finished basement with a recreation room, central air conditioning, one fireplace, and a detached two and one-half car garage.

The appellant, via counsel, appeared before the Property Tax Appeal Board and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables. The properties are improved with a two-story, frame or masonry, single-family dwelling, all of which are located in the subject's neighborhood within a one mile radius of the subject. They range: in age from three to ten years; in size from 2,254 to 2,616 square feet of living area; and in improvement assessment from \$24.68 to \$25.71 per square foot of living area. The subject's improvement

assessment is \$35.00 per square foot of living area. Amenities for the suggested comparable properties include two and one half to three and one half-baths, a full, finished basement, central air conditioning, one or two fireplaces for two properties, and a detached two or two and one-half 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 \$91,630 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data, as well as black and white photographs, relating to three suggested comparables located within the subject's neighborhood, all of which are located within a one-quarter mile radius of the subject. The properties are improved with a two-story, frame, single-family dwelling. They range: in age from two to three years; in size from 2,468 to 2,716 square feet of living area; and in improvement assessment from \$34.75 to \$37.94 per square foot of living area. Amenities for the properties include two and one half-baths, four or five bedrooms, a full, finished or unfinished basement, central air conditioning, one or two fireplaces, and a two-car garage. The board of review's grid sheet also evidenced recent sales for the subject and three comparables. The properties sold from April 2004 through September 2005 for between \$844,893 and \$1,149,000, or \$322.72 and \$423.67 per square foot, including land. Based upon this evidence, the board requested confirmation of the subject's assessment.

At hearing, the appellant's attorney re-affirmed the evidence previously submitted and indicated that the photographs of the board's comparables appeared to indicate they were of masonry construction, and not frame as indicated on the board's grid sheet. The attorney then indicated that a frame dwelling typically costs less to construct than a brick dwelling. The board of review's representative indicated that the county's printouts indicated the comparables were of frame construction and then rested on the evidence previously submitted.

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 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 six suggested comparable properties for the Board's consideration. The Board finds that comparables #1 through #3 submitted by the board of review are most similar to the subject in improvement size, age, location, exterior construction and/or amenities. The Board finds that the board's comparables are of frame construction according to the county printouts that were submitted prior to the hearing. They are all two or three year old, two-story, frame, single-family dwellings that contain between 2,468 and 2,716 square feet of living area. Additionally, they are all located within a one-quarter mile radius of the subject property. In analysis, the Board accorded the most weight to these comparables. These comparables ranged in improvement assessment from \$34.75 to \$37.94 per square foot of living area. The subject's improvement assessment at \$35.00 per square foot is within the range established by these comparables.

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.

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 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

J. R.

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: November 30, 2012

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.