



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

APPELLANT: Sandra & Charles F. Bauer  
DOCKET NO.: 07-25817.001-R-1  
PARCEL NO.: 01-01-123-026-0000

The parties of record before the Property Tax Appeal Board are Sandra & Charles F. Bauer, 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:** \$12,000  
**IMPR.:** \$94,648  
**TOTAL:** \$106,648

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 15,000 square foot parcel of land improved with an individually owned row house or townhouse containing four units. Each unit is 43-years old; has two stories; is frame and masonry in exterior construction; and contains 1,006 square feet of living area, one and one-half baths, and a full, unfinished basement. The appellant argued there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellants submitted information on a total of 17 properties suggested as comparable. The properties are described as masonry, frame or frame and masonry dwellings. Features include between one and three and one-half baths. The properties range: in age from 8 to 47 years; in size from 942 to 2,563 square feet of living area; and in improvement assessments from \$14.29 to \$76.12 per square foot of living area. These properties range in land size from 2,466 to 8,990 square feet and have land assessments of \$.80 per square foot. The appellants' letter asserts that several of the properties are larger than the subject, have more amenities, and

are located in a quiet residential neighborhood while the subject is located on a busy street. The appellants included a color photograph of the subject's street. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment was disclosed. The subject's land assessment is \$12,000 or \$.80 per square foot. The improvement assessment of \$94,648 is allocated equally to each of the four units for an individual unit assessment of \$23,662 or \$23.52 per square foot of living area.

In support of the subject's assessment, the board of review submitted descriptions and assessment information on three properties suggested as comparable. The properties are described as two-story, frame and masonry, individually owned row house or townhouse. Features include one and two-half baths, air conditioning, and a full, finished basement. The properties are 27 years old; contain 1,200 square feet of living area; and have improvement assessments from \$27.10 to \$28.19 per square foot of living area. These properties range in land size from 3,643 to 5,319 square feet and have land assessments of \$.80 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted a letter asserting that there are no fireplaces within the four apartment units and that the chimney was increased in size to accommodate water heaters and heating plants.

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 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 PTAB finds the appellant has not met this burden.

As to the land, the parties submitted a total of 20 properties suggested as comparable. The PTAB finds all the properties similar to the subject. These properties range in land size from 2,466 to 8,990 and have land assessments of \$.80 per square foot. In comparison, the appellant's land assessment of \$.80 per square foot is the same as the comparables. The appellants argue that the subject is located on a busy street and this should be reflected in the assessment. However, the appellants failed to show that the subject's location has a detrimental effect on the subject's market value or that the board of review applies a

different land assessment to properties located on a busy street and the subject was not given this consideration.

As to the subject's improvement, the parties presented a total of 20 properties suggested as comparable. The PTAB finds the board of review's comparables most similar to the subject in size, design, construction, and/or age. The PTAB further finds that the appellants only acknowledged that the subject improvement contained four units in their rebuttal evidence. In addition, the appellants' suggested comparables do not include evidence as to their design and if they contain multiple units or improvements on the property. The board of review's properties are 27 years old; contain 1,200 square feet of living area; and have improvement assessments from \$27.10 to \$28.19 per square foot of living area. In comparison, the subject's improvement assessment for each unit of \$23.52 per square foot of living area is below the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement 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 PTAB finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the PTAB 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: February 22, 2013

*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.