



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

APPELLANT: Mary Ellen Mieling  
DOCKET NO.: 07-26075.001-R-1  
PARCEL NO.: 12-02-300-084-0000

The parties of record before the Property Tax Appeal Board are Mary Ellen Mieling, the appellant(s); 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: \$ 3,531  
IMPR: \$ 25,142  
TOTAL: \$ 28,673**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 43-year-old, two-story style single-family townhouse of masonry construction. Containing 1,296 square feet of living area, the subject features one and one-half baths, a full basement, central air conditioning, and a garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story masonry constructed townhouses that are 43 or 44 years old for consideration. The comparables contain 1,296 square feet of living area and feature one and one-half baths, full basements, central air conditioning, and have garages. The dwellings are located within 360 feet of the subject. The improvement assessments range from \$19.03 to \$19.85 per square foot of living area. Based on this evidence, the appellant 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 final assessment was disclosed. The subject's improvement assessment is \$20.97 per square foot of living area. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story masonry townhouses 43 or 44 years old. The townhouses feature one or one and one-half baths and full basements; one is air conditioned. The townhouses are located within one block of the subject and range in size from 1,293 to 1,296 square feet of living area. These properties have improvement assessments ranging from \$21.11 to \$21.65 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 indicated the property at the address noted as the board of review's comparable numbered three is not a townhouse but a multi-level single-family dwelling. In her rebuttal statement, the appellant stated she personally viewed the property. The appellant also indicated in her rebuttal statement that the board of review's comparable number one is not located in the same townhouse complex as the subject.

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 a reduction in the subject's assessment is 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 met this burden.

The Property Tax Appeal Board finds that overall the board of review's evidence is unreliable. In the appellant's rebuttal statement, she indicated she personally viewed one of the board's properties and found that it was not as described on the board grid analysis. Secondly, the appellant also stated in rebuttal that one of the board's other comparables was not within the subject's complex. The Board places substantial weight on the appellant's rebuttal statements and diminished weight on the board of review's comparables. The Property Tax Appeal Board finds the comparables submitted by the appellant were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the principal weight in the Board's analysis. These comparables had improvement assessments that ranged from \$19.03 to \$19.85 per square foot of living area. The subject's improvement assessment of \$20.97 per square foot of living area is above the range established by these properties.

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 not supported and a reduction in the subject's assessment is warranted.

Lbs/09

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.

*Donald 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: October 28, 2009

*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.