



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

APPELLANT: Richard Kent
DOCKET NO.: 07-26183.001-R-1
PARCEL NO.: 05-21-412-010-0000

The parties of record before the Property Tax Appeal Board are Richard Kent, the appellant, by attorney Sonja R. Johnson, of Much Shelist 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: \$ 154,901
IMPR.: \$ 378,032
TOTAL: \$ 532,933

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains a 47,226 square foot parcel of land improved with a masonry construction dwelling containing 5,130 square feet of living area. Features of the home include three and one half-baths, a partial finished basement, air conditioning, one fireplace, and a two-car garage.

The appellant's attorney raised two arguments: that the improvement is a one-story dwelling; and that there was unequal treatment in the assessment process.

In support of the subject's number of stories, the appellant's attorney submitted an assessment equity grid sheet indicating that the subject is a one-story dwelling.

In support of the equity argument, the appellant's attorney submitted description and assessment information on three comparable properties described as one-story frame or masonry dwellings that range in age from 23 to 52 years old. The comparable dwellings range in size from 3,478 to 7,493 square feet of living area. The comparables have three to five and one

half-baths, air conditioning, and a two-car or four-car garage. The comparables have improvement assessments ranging from \$32.00 to \$56.17 per square foot of living area. The subject's improvement assessment is \$73.69 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 of \$532,933 was disclosed. The board of review presented description and assessment information on four comparable properties consisting of a one and one-half story masonry dwellings that range in age: from 4 to 88 years old; in size from 3,349 to 4,880 square feet of living area; in baths from three and one half-baths to four and one half-baths; and in assessments from \$75.00 to \$93.95 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In addition, the board of review described the subject property as a one and one-half story dwelling. In support of this, the board of review submitted a property characteristic printout, indicating that the subject is a one and one-half story dwelling.

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 not warranted.

As to the subject's number of stories, the Board finds that the best evidence was submitted by the board of review. Therefore, the dwelling contains one and one-half stories.

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 Board finds comparables #1, #2, and #3 submitted by the board of review are most similar to the subject in style, improvement size, exterior construction, and amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$84.25 to \$93.95 per square foot of living area. The subject's improvement assessment at \$73.69 per square foot of living area is below the range established by these comparables. Therefore, the Board finds that a reduction 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. Barret, 20 Ill.2d. 395 (1960). Although the comparables submitted

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 no reduction is 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.

Donald 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: August 28, 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.