



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

APPELLANT: Raymond Smith
DOCKET NO.: 07-26232.001-R-1
PARCEL NO.: 13-04-305-036-0000

The parties of record before the Property Tax Appeal Board are Raymond Smith, the appellant; 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: \$ 9,024
IMPR: \$ 28,259
TOTAL: \$ 37,283

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one-half story frame and masonry dwelling containing 1,259¹ square feet of living area that is 83 years old. Amenities include an unfinished basement and a two-car garage. The subject property has a 5,937 square foot lot.

The appellant submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land and improvement assessments as the basis of the appeal. In support of this claim, the appellant submitted property information sheets and an assessment analysis of four suggested comparables. The comparables consist of one or one and one-half story frame, masonry or frame and masonry dwellings that are from

¹ The appellant claimed the subject dwelling was incorrectly described as containing 1,642 square feet of living area. The appellant argued the subject dwelling contains 1,259 square feet of living area because Cook County Assessment Officials included a 383 square foot unheated front porch as part of the total amount of living area. The Cook County Board of Review did not respond or refute this aspect of the appellant's argument. As a result, the Property Tax Appeal Board finds the subject dwelling contains 1,259 square feet of living area.

68 to 83 years old. Two comparables have unfinished basements; one comparable has a full, partially finished basement; and one comparable has a concrete slab foundation. The comparables also have 1, 2 or 2.5 car garages. The dwellings range in size from 1,014 to 1,382 square feet of living area and have improvement assessments ranging from \$23,723 to \$28,078 or from \$20.32 to \$24.68 per square foot of living area. The subject property has an improvement assessment of \$28,259 or \$22.45 per square foot of living area.

The comparables have lots that are reported to each contain 3,750 square feet of land area with land assessments ranging from \$7,200 to \$7,425 or from \$1.92 to \$1.98 per square foot of land area. The subject lot has 5,937 square feet of land area with a land assessment of \$9,024 or \$1.52 per square foot of land area.

The appellant also submitted multiple photographs of the subject dwelling depicting its overall deteriorating condition due to a lack of maintenance. The appellant claims the photographs reflect the overall value of the subject property. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$37,283 was disclosed. In support of the subject's assessment, the board of review submitted photographs, property characteristic sheets and a grid analysis detailing four suggested comparables located in close proximity to the subject. The comparables consist of one or one and one-half story masonry dwellings that are 46 to 83 years old. Three comparables have unfinished basements and one comparable has a finished basement. One comparable has central air conditioning. The comparables also have 2 or 2.5 car garages. The dwellings range in size from 1,097 to 1,158 square feet of living area and have improvement assessments ranging from \$27,637 to \$28,477 or from \$24.59 to \$25.31 per square foot of living area. The subject property has an improvement assessment of \$28,259 or \$22.45 per square foot of living area.

The comparables have lots that range in size from 4,257 to 7,627 square feet of land area and have land assessments ranging from \$6,470 to \$11,993 or from \$1.52 and \$1.57 per square foot of land area. The subject lot has a land assessment of \$9,024 or \$1.52 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 no reduction in the subject's assessment is warranted.

The Board finds the appellant submitted multiple photographs of the subject dwelling depicting its overall deteriorating

condition due to a lack of maintenance. The appellant claims the photographs reflect the overall value of the subject property. However, the Board finds the appellant submitted no market value evidence, such as similar comparable sales or an appraisal of the subject property, which would demonstrate the subject's assessment is excessive and not reflective of its fair market value. Therefore, the Property Tax Appeal gave little weight to this aspect of the appellant's appeal.

The main thrust of the appellant's appeal 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.

With respect to the subject's improvement assessment, the parties submitted eight suggested assessment comparables for the Board's consideration. The Board placed diminished weight on comparable 4 submitted by the appellant due to its concrete slab foundation, dissimilar to the subject's unfinished basement. The Board also gave less weight to comparable 4 submitted by the board of review due to its newer age when compared to the subject. The Property Tax Appeal Board finds the remaining six comparables submitted by both parties are more similar to the subject in location, design, size, age and amenities. These comparables have improvement assessments ranging from \$27,243 to \$28,477 or from \$20.32 to \$25.09 per square foot of living area. The subject property has an improvement assessment of \$28,259 or \$22.45 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported and no reduction is warranted.

With respect to the subject's land assessment, the parties submitted eight suggested assessment comparables in support of their respective positions. The comparables have lots that range in size from 3,750 to 7,627 square feet of land area and have land assessments ranging from \$6,470 to \$11,993 or from \$1.52 to \$1.98 per square foot of land area. The subject lot, which contains 5,937 square feet of land area, has a land assessment of \$9,024 or \$1.52 per square foot of land area. The Board finds the subject's land assessment falls within the range established by the most similar assessment land comparables contained in this record. Therefore, no reduction in the subject's land assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical

uniformity, 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 that 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Member

Mario M. Louie

Shawn P. Lerbis

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: September 23, 2011

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.