



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

APPELLANT: Patricia G. Steinway
DOCKET NO.: 07-26417.001-R-1
PARCEL NO.: 04-17-202-008-0000

The parties of record before the Property Tax Appeal Board are Patricia G. Steinway, 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: \$18,720
IMPR.: \$32,465
TOTAL: \$51,185

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one-half story frame dwelling containing 1,546 square feet of living area that was built in 1926. Features include a full unfinished basement and a two-car detached garage. The property is located in Northfield Township, Cook County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted information on four suggested comparable properties located from one-half to two miles from the subject property. The comparables consist of one-story or one and one-half story frame dwellings ranging in size from 1,543 to 1,736 square feet of living area that were built between 1941 and 1965. One comparable has a partial basement that is partially finished, two comparables have crawl-space foundations and one comparable has a slab foundation. Three comparables have central air conditioning, two comparables have a fireplace and three comparables have a detached two-car garage. The comparables have improvement assessments ranging from \$19,346

to \$28,376 or from \$12.45 to \$16.60 per square foot of living area. The subject's improvement assessment is \$32,465 or \$21.00 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 \$51,185 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties located in Northfield Township. The comparables consist of one-story or one and one-half story frame or frame and masonry dwellings ranging in size from 1,441 to 1,711 square feet of living area that were built between 1939 and 1963. One comparable has a full unfinished basement, one comparable has a partial unfinished basement and two comparables have crawl-space foundations. The comparables have central air conditioning. Three comparables have a fireplace and two comparables have two-car garages. The comparables have improvement assessments ranging from \$33,258 to \$38,873 or from \$22.61 to \$23.17 per square foot of living area. In addition, the board of review submitted a list of 14 sales from Northfield Township which lack details necessary when comparing the properties to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a four page brief outlining problems encountered with the board of review, the physical depreciation of the subject property, the physical and assessment differences between the subject and the board of review's comparables, the market data supplied by the board of review and newspaper and internet articles disclosing the loss in home values in the Chicago area.

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.

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 that both parties submitted descriptions and assessment information on eight suggested comparable properties. The Board gave less weight to the appellant's comparables. Comparables #1 and #4 are dissimilar one-story style dwellings when compared to the subject's one and one-half story style. Additionally, comparable #1 has a dissimilar slab foundation. Comparables #2 and #3 have dissimilar crawl-space foundations

when compared to the subject's full unfinished basement. The Board also gave less weight to the board of review's comparables #1 and #3 due to their dissimilar crawl-space foundations when compared to the subject's full unfinished basement. Additionally, comparable #4 is a dissimilar one-story style dwelling when compared to the subject's one and one-half story style. The Board finds that the one remaining comparable property submitted by the board of review is insufficient evidence to prove assessment inequity, therefore, no reduction in the subject's 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 the 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.

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.