



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

APPELLANT: Robert H. Miller
DOCKET NO.: 07-26476.001-R-1
PARCEL NO.: 02-29-201-006-0000

The parties of record before the Property Tax Appeal Board are Robert H. Miller, 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: \$46,710
IMPR.: \$91,359
TOTAL: \$138,069

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 145,970 square feet of land area is improved with a one and one-half-story frame and masonry single-family dwelling. The 30-year-old home contains 5,075 square feet of living area and features a partial unfinished basement, central air conditioning, a fireplace, and a 2.5-car garage. The property is located in Inverness, Palatine Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process regarding the land. No dispute was raised concerning the improvement assessment.

As to the land, the appellant contends that 83,316 square feet or 53% of the subject parcel is "under permanent lake: not buildable." In support of this contention, the appellant included GIS maps for the subject and the four comparables presented. Comparable #1 in the GIS map depicts much of the parcel in water; comparables #2 and #3 depict a river/creek through the parcel; and comparable #4 depicts no water feature on the parcel. In a grid analysis, the appellant reported the four comparable parcels are located within "3,000 feet" of the subject property. The comparable parcels range in size from 48,286 to 257,082 square feet of land area. Appellant further reported that comparables #1 and #2 consist of 74,232 and 44,991 square feet of land area, respectively, which are "un-useable" land.

These comparables have land assessments ranging from \$15,451 to \$24,637 or from \$0.08 to \$0.32 per square foot of land area. The subject has a land assessment of \$46,710 or \$0.32 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$26,708 or \$0.18 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$138,069 was disclosed. The board of review presented descriptions and assessment information on four comparable properties said to be located in the same neighborhood code assigned by the assessor as the subject and one comparable was on the "same block." The parcels range in size from 50,878 to 75,259 square feet of land area. These properties have land assessments ranging from \$16,280 to \$24,082 or \$0.32 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land 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 a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's land 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). 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 met this burden.

The parties presented eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables submitted by both parties were similar to the subject in location. These comparables had land assessments that ranged from \$0.08 to \$0.32 per square foot of land area. The subject's land assessment of \$0.32 per square foot of land area is within the range established by the most similar comparables and identical to five of the eight comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appellant 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 R. 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.