



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

APPELLANT: Elmer R. Littlefield, Jr.  
DOCKET NO.: 07-26477.001-R-1  
PARCEL NO.: 02-26-101-002-0000

The parties of record before the Property Tax Appeal Board are Elmer R. Littlefield, Jr., 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:** \$ 33,244  
**IMPR.:** \$ 33,891  
**TOTAL:** \$ 67,135

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story masonry dwelling containing 2,103 square feet of living area that is 24 years old. Amenities include a full unfinished basement, central air conditioning, a fireplace and a two-car attached garage. The subject dwelling is situated on a 41,566 square foot lot. The subject property is located in Palatine Township, Cook County, Illinois.

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 for three suggested comparable properties, photographs and a letter from the Village of Palatine Department of Planning & Zoning.

The comparables consist of one or two-story frame or frame and masonry dwellings that are from 49 to 57 years old. The comparables are located in the subject's assessment neighborhood code as defined by the local assessor, but their proximity in relation to subject was not disclosed. Two comparables have full

unfinished basements and one comparable has a full finished basement. Comparables 1 and 2 have central air conditioning, one or two fireplaces and two car garages. Comparable 3 has a two and one-half car garage. The dwellings range in size from 2,039 to 2,781 square feet of living area and have improvement assessments ranging from \$22,568 to \$25,310 or from \$9.10 to \$11.07 per square foot of living area. The subject property has an improvement assessment of \$33,891 or \$16.12 per square foot of living area.

With respect to the subject's land assessment, the appellant argued the subject lot cannot be subdivided, thereby making the land less valuable. In support of this argument, the appellant submitted a letter from the Village of Palatine Department of Planning & Zoning. The letter states: The property is currently zoned R-1 single-family residential; Under this zoning classification the minimum required lot width is 100 feet and the minimum required lot size is 20,000 square feet; Given the dimensions and configuration of your property, with 148 feet of frontage on Illinois Avenue, this property could not be subdivided without rezoning and one or more Variations from the Zoning Ordinance. The appellant did not provide the land sizes of the comparables. The comparables have land assessments ranging from \$33,932 to \$53,061. The subject property has a land assessment of \$33,244 or \$.80 per square foot of land area.

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 \$67,135 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. The comparables are located in the subject's assessment neighborhood code as defined by the local assessor. The comparables consist of one-story masonry dwellings that are 23 to 35 years old. Three comparables have full unfinished basements and one comparable has a crawl space foundation. Three comparables have central air conditioning. All the comparables have one or two fireplaces and two-car garages. The dwellings range in size from 1,973 to 2,263 square feet of living area and have improvement assessments ranging from \$41,773 to \$48,348 or from \$18.46 to \$23.84 per square foot of living area.

The comparables have lots that range in size from 15,000 to 29,700 square feet of land area. They have land assessments ranging from \$12,000 to \$23,760 or \$.80 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 appellant's appeal was based on 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 seven suggested assessment comparables for the Board's consideration. The Board gave little weight to the comparables submitted by the appellant. All the comparables are considerably older than the subject property. Additionally, comparable 1 is larger in size than the subject; comparables 1 and 3 are of dissimilar frame construction when compared to the subject; and comparable 2 is a dissimilar two-story dwelling, unlike the subject's one-story design. The Board also gave less weight to comparable 2 submitted by the board of review due to its dissimilar crawl space foundation when compared to the subject's full unfinished basement.

The Property Tax Appeal Board finds the three remaining comparables submitted by board of review are more similar to the subject in location, design, size, age and amenities. These comparables have improvement assessments ranging from \$41,773 to \$48,348 or from \$18.46 to \$23.84 per square foot of living area. The subject property has an improvement assessment of \$33,891 or \$16.12 per square foot of living area, which falls below 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.

The appellant also argued the subject's land assessment was incorrect and inequitable. The appellant argued the subject lot cannot be subdivided, thereby making the land less valuable. In support of this argument, the appellant submitted a letter from the Village of Palatine Department of Planning & Zoning indicating that given the dimensions and configuration of the subject property, it could not be subdivided without rezoning and one or more Variations from the Zoning Ordinance. The Board gave no weight to this argument. The Board finds this evidence does not demonstrate the subject lot is inequitably assessed by clear and convincing evidence. The Board further finds the appellant submitted no credible market value evidence that would demonstrate the subject's land assessment is excessive and not reflective of its fair market value.

The Board further finds the board of review submitted land assessment information on four land comparables. They have land

assessments of \$.80 per square foot of land area. The subject has a land assessment of \$.80 per square foot of land area, identical to the land comparables submitted by the board of review on a per square foot basis. 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.