



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

APPELLANT: Fran Pepper-Jones
DOCKET NO.: 07-26502.001-R-1 through 07-26502.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Fran Pepper-Jones, the appellant, by attorney Christopher G. Walsh, Jr. in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-26502.001-R-1	10-33-403-035-0000	\$13,728	\$50,927	\$64,655
07-26502.002-R-1	10-33-403-036-0000	\$5,280	\$15,900	\$21,180

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved one dwelling spanning two parcels. The improvement is a 2-story dwelling of frame and masonry construction containing 2,501 square feet of living area. The dwelling is 60 years old. Features of the home include a full, unfinished basement, central air conditioning, a fireplace and a 1½-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as 2-story masonry dwellings that range in age from 54 to 61 years old. The comparable dwellings range in size from 2,543 to 2,679 square feet of living area. All comparables feature full or partial basements, three of which are finished. Three comparables have central air conditioning. All four feature 1 or 2 fireplaces and 1½ or 2-car garages. The comparables have improvement assessments ranging from \$18.69 to \$27.96 per square foot of living area. The subject's improvement assessment is \$33.21 per square foot of living area¹. Based on

¹ The board of review subtracted a home improvement exemption from the assessed value, resulting in an improvement assessment of \$65,875 instead of the correct assessment of \$83,057.

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 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of 2-story masonry or frame and masonry dwellings that range in age from 52 to 59 years old. The dwellings range in size from 2,283 to 2,853 square feet of living area. All comparables feature full or partial basements, three of which are finished. Three comparables feature central air conditioning. All four have 1 or 2 fireplaces and 1 or 2-car garages. These properties have improvement assessments ranging from \$27.59 to \$29.14 per square foot of living 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 a reduction in the subject's assessment is 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 met this burden.

A home improvement exemption is just that - an exemption - and not a reduction of the assessed value of the improvement. The Board finds the actual improvement assessment of the subject to be \$83,057, or \$33.21 per square foot of living area. The Board finds the comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$18.69 to \$29.14 per square foot of living area. The subject's improvement assessment of \$33.21 per square foot of living area is above the range established by these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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

K. L. Fern

Member

Frank J. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: March 18, 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.