FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Suzanne Rosen
DOCKET NO.: 07-26528.001-R-1
PARCEL NO.: 04-01-400-040-0000

The parties of record before the Property Tax Appeal Board are Suzanne Rosen, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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:	$ 29,864
IMPR.:	$ 67,707
TOTAL:	$ 97,571

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a parcel of land improved with a 51-year old, one-story, single-family dwelling of frame and masonry construction. The property contains 2,967 square feet of living area. Features of the home include two and one half-baths, an unfinished crawl space, air conditioning, a fireplace, and a two-car garage.

The appellant raised two arguments: that the property age proffered by the county is inaccurate; and that there was unequal treatment in the assessment process.

In support of the age argument, the appellant submitted an assessment grid analysis sheet which described the subject as being 48 years old. In contrast, the board of review argues that the property is 51 years old.

As to the equity argument, the appellant submitted information on three comparable properties described as one-story, frame and masonry dwellings that range: in age from 51 to 55 years; in size

from 2,474 to 3,042 square feet of living area; and in improvement assessments from $19.79 to $22.00 per square feet of living area. Features include two to three and one half-baths, one or two fireplaces, a full or partial unfinished basement, and a two-car to a two and one-half car garage. The subject's improvement assessment is $22.82 per square feet 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 $97,571 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story, frame and masonry dwellings that are between 48 to 53 years old. The dwellings range in size from 2,757 to 2,837 square feet of living area. Features include two to three and one half-baths, one to two fireplaces, and a two-car garage. These properties have improvement assessments ranging from $23.00 to $25.00 per square foot of living. 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 not warranted.

The Board finds that the best evidence regarding the subject's age count was submitted by the board of review via the property characteristic printout. Therefore, the property is 51 years old.

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 the comparables #2 and #3 submitted by the appellant, and the comparables #1 and #3 submitted by the board of review were most similar to the subject in age, size, amenities, and exterior construction. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $19.79 to $23.63 per square foot of living area. The subject's improvement assessment of $22.82 per square foot of living area is within the range established by the most similar 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 equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barret, 20 Ill.2d. 395 (1960). Although the comparables submitted by the parties disclosed that properties located in the same area are not assessed at identical levels, all 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.

Chairman

Member

Member

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: October 19, 2012

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.