



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

APPELLANT: Mary Esposito  
DOCKET NO.: 07-27773.001-R-1  
PARCEL NO.: 17-17-325-048-0000

The parties of record before the Property Tax Appeal Board are Mary Esposito, 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: \$5,032  
IMPR.: \$42,878  
TOTAL: \$47,910**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a three-story dwelling of masonry construction containing 1,615 square feet of living area. The dwelling is 7 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace, and an attached one-car garage. The property is located in Chicago, West Chicago Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process; appellant sought an increase in the land assessment and a decrease in the improvement assessment. Appellant submitted a four suggested comparables in a grid analysis which were located within a "few blocks" of the subject property. The comparables had land sizes ranging from 947 to 1,612 square feet of land area. These comparables had land assessments ranging from \$5,113 to \$7,608 or from \$4.72 to \$5.40 per square foot of land area. The subject has a land size of 932 square feet and a land assessment of \$5,032 or \$5.40 per square foot of land area.

In support of the improvement assessment inequity argument, the appellant submitted information on the same four comparable properties which were improved with one, two-story and three, three-story masonry or frame and masonry dwellings that range in

age from 8 to 19 years old. The comparable dwellings range in size from 1,469 to 1,952 square feet of living area. Features include central air conditioning and one fireplace. One comparable has a basement with 700 square feet of finished area. Each comparable has a one-car or two-car attached garage. The comparables have improvement assessments ranging from \$23,224 to \$31,024 or from \$12.37 to \$21.12 per square foot of living area. The subject's improvement assessment is \$42,878 or \$26.55 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$31,024 or \$19.21 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$47,910 was disclosed. The board of review presented descriptions and assessment information on three comparable properties, each of which was located in the same block as the subject. These comparables had land sizes ranging from 932 to 1,029 square feet and land assessments ranging from \$5,032 to \$5,556 or \$5.40 per square foot of land area. These same three comparables have been improved with three-story masonry dwellings that were each 7 years old. The dwellings consist of 1,615 square feet of living area. Each comparable has a concrete slab foundation and features central air conditioning and a one-car garage. Each comparable has a fireplace. These properties have improvement assessments ranging from \$44,806 to \$45,330 or from \$27.74 to \$28.07 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant noted that she had submitted evidence of assessments lower than the subject and the board submitted evidence of higher assessments. Appellant further wrote, "if I can find properties that are lower assessed than mine I should win my case." Appellant further asserted there were fifteen townhomes in her complex who do not claim the homeowners' exemption. Appellant then presented a grid analysis of five new comparables to support her appeal.

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.

Pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain,

repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the five new comparables submitted by appellant in conjunction with her rebuttal argument. Additionally with regard to the appellant's rebuttal, it is noted that the Property Tax Appeal Board has no jurisdiction with regard to the exemption of real property from taxation including, but not limited to, the homeowners' exemption.

The parties submitted a total of seven comparables for the Board's consideration. As to the land assessment argument made by appellant, six of the seven suggested comparables had land assessments of \$5.40 per square foot of land area and therefore, the appellant has not established inequity in the subject's land assessment.

As to the improvement inequity argument, the Board has given less weight to appellant's comparable #2 due to its two-story design, finished basement foundation and two-car garage as compared to the subject's three-story, slab foundation and one-car garage features. The Board finds the remaining six comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. 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 \$12.37 to \$28.07 per square foot of living area. The subject's improvement assessment of \$26.55 per square foot of living area is within the range established by these most similar comparables. Moreover, the subject's per square foot improvement assessment is below the per square foot improvement assessments of each of the board of review's comparables which were located on the same block as the subject and were identical to the subject in design, exterior construction, age, size and most features. 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 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

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: December 23, 2009

*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.