



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

APPELLANT: Phyllis Davis
DOCKET NO.: 07-27813.001-R-1 through 07-27813.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Phyllis Davis, the appellant, by attorney Patrick J. Cullerton, of Thompson Coburn LLP 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
07-27813.001-R-1	20-34-319-026-0000	\$4,319	\$51,807	\$56,126
07-27813.002-R-1	20-34-319-027-0000	\$1,695	\$39	\$1,734

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 6,131 square feet of living area. The dwelling is 28 years old. Features of the home include a full, finished basement, central air conditioning, four fireplaces and a three-car attached garage. In addition to the main parcel there is an adjacent parcel containing 5,985 square feet.

The appellant's appeal on parcel 20-34-319-026-0000 is based on unequal treatment in the assessment process. The appellant submitted information on nine comparable properties described as two or three-story masonry dwellings that range in age from 103 to 122 years old. The comparable dwellings range in size from 5,531 to 6,734 square feet of living area. All of the comparables have full basements; but only two have finished area. None of the comparables have central air conditioning and only three have fireplaces. Two of the comparables did not have garages. The comparables have improvement assessments ranging from \$22,911 to \$31,561 or from \$3.67 to \$5.24 per square foot of living area. The subject's improvement assessment is listed on the appellant's appeal form as \$52,580¹ or \$8.58 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

As for the second parcel, the appellant argued that the parcel was misclassified as commercial class 5-90 commercial vacant land. The appellant, in an affidavit, stated that the parcel was purchased in 1992 and had been used for residential purposes only since the purchase. The appellant requested the Property Tax Appeal Board re-classify the vacant parcel as Class 2 residential and reduce the assessment to reflect a residential assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$56,126² for parcel 20-34-319-026 was disclosed. The board of review presented a description and assessment information on one comparable property. The property is described as a two-story masonry dwelling containing 7,970 square feet of living area. The property is 40 years old and features include a full unfinished basement and central air conditioning. This property has an improvement assessment of \$58,548 or \$7.35 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 not warranted for parcel 20-34-319-026.

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 Property Tax Appeal Board gives little weight to the comparables submitted by the appellant primarily due the great age discrepancy between the comparables and the subject. All the comparables are significantly older when compared to the subject. The comparables range in age from 103 to 122 years old. In comparison, the subject is only 28 years old. The Board finds the subject's age alone would justify its higher improvement assessment.

¹ &² The appellant's equity grid indicated the improvement assessment was \$52,580. The "Notes on Appeal" indicated improvement assessment for parcel 20-34-319-026 as being \$51,807. The documentation submitted by the board of review show the improvement assessments prior to board of review action to be \$54,333 for parcel 026 and \$1,835 for parcel 02-34-319-027. The board of review reduced the improvement assessments to \$51,807 for parcel 026 and \$91 for parcel 027.

The Board also gives diminished weight to the appellant's comparables as all are dissimilar to the subject in style and all are inferior to the subject in amenities. The subject has a finished recreation room in the basement, central air conditioning and four fireplaces. Only two of the nine comparables have any finished area in the basement and only three comparables have fireplaces. None of the comparables have central air conditioning. For these reasons the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed. The Board further finds the evidence in the record does not support a reduction in the subject's assessment for parcel 20-34-319-026.

With regard to parcel 20-34-319-027-0000 and the appellant's argument that the subject is improperly classified under the Cook County Classification ordinance, the Property Tax Appeal Board finds the appellant's argument has merit and that the subject is assessed utilizing an incorrect classification. The Property Tax Appeal Board finds that the appellant has, by affidavit, submitted reliable and un-rebutted evidence that the subject property was purchased and used for residential purposes only. Moreover, the board of review did not address or contest the appellant's classification argument. Therefore, the Property Tax Appeal Board finds that the subject parcel should be classified as Class 2-41 land under common ownership with adjacent residence and that a reduction in the subject's assessment for parcel 20-34-319-027 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

J. R.

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: January 31, 2013

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.