



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

APPELLANT: Richard Rejman
DOCKET NO.: 07-28114.001-R-1
PARCEL NO.: 06-20-202-036-0000

The parties of record before the Property Tax Appeal Board are Richard Rejman, 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: \$ 6,664
IMPR.: \$ 32,556
TOTAL: \$ 39,220

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 2,110 square feet of living area that is 34 years old. Features include an unfinished basement, central air conditioning, one fireplace, and a two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment as the basis of the appeal. The subject's land assessment was not contested. In support of this claim, the appellant submitted a letter and bar graph (exhibit 1) addressing the appeal, photographs and an equity analysis of 13 suggested comparables located within the subject's subdivision. The comparables are described as one-story style dwellings of frame, stucco or brick and frame exterior construction that are from 18 to 50 years old. Six comparables have unfinished basements, four comparables have finished basements and three comparables do not have basements. Six comparables have central air conditioning; twelve comparables contain one to three fireplaces; and all the comparables have two to four car garages. The dwellings range in

size from 2,110 to 5,467 square feet of living area and have improvement assessments ranging from \$20,164 to \$40,650 or from \$7.44 to \$14.53 per square foot of living area. The subject property has an improvement assessment of \$32,556 or \$15.43 per square foot of living area.

In the letter addressing the appeal, the appellant argued the subject's total assessment increased 52.7% and the median assessment increase for other properties located in Hanover Township was 23%. After the assessor and board of review assessment reductions of 5.6% and 7.55%, respectively, the appellant argued the subject's assessment increase was still 33.4%. With respect to only improvement assessments within the subject's subdivision of Sherwood Oaks, the appellant argued all Class 2-04 dwellings had a median assessment increase of 27.4% and an average assessment increase of 38%. The appellant argued the subject property assessment originally increased 97.4%. After assessor and board of review assessment reductions, the appellant argued the subject property's assessment increase was still 67.7%.

The appellant noted the subject's subdivision is comprised of custom built homes such that the usual cluster of similar structures for valuation purposed is not possible. Due to the importance of dwelling size as it affects the building valuation, the appellant categorized the 13 comparables into three groups. (See exhibit 1). Dwellings that contain up to 2,299 square feet of living area had an average improvement assessment of \$12.63 per square foot of living area. Dwellings that contain from 2,300 to 2,799 square feet of living area had an average improvement assessment of \$11.46 per square foot of living area. Dwellings that contain 2,800 or more square feet of living area had an average improvement assessment of \$9.48 per square foot of living area. The appellant argued exhibit 1 shows that where the size of a dwelling increases the assessed value per square foot decreases. The appellant argued this evidence suggests that there is a negative impact on value as the size of the dwelling gets larger, which is exactly opposite of logic and not supported by the market. 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 assessment of \$39,220 was disclosed. In support of the subject's assessment, the board of review submitted property characteristic sheets and an assessment analysis of four suggested comparables. Three comparables are located within the subject's subdivision. The comparables consist of one-story frame dwellings that are 31 to 46 years old. One comparable has a partial finished basement and three comparables have full or partial unfinished basements. Two comparables contain central air conditioning; three comparables have one or two fireplaces; and all the comparables have two car garages. The dwellings range in size from 1,856 to 2,335 square feet of living area and have improvement assessments ranging from \$31,404 to \$39,533 or from \$16.92 to \$17.67 per square foot of

living area. The subject property has an improvement assessment \$32,556 or \$15.43 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued one comparable submitted by the board of review is not located in the subject's subdivision and the three other comparables have higher per square foot assessments. The appellant argued the "It (board of review) ignores the 13 examples I provided from the subdivision, proving the Lack of Uniformity based on lower assessed value per square foot compared to their examples." The appellant argued the subject's improvement assessment should be reduced to \$8.89 per square foot of living area, which is the median per square foot improvement assessment of the three lowest assessed comparable properties.

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 argued 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 met this burden of proof.

The parties submitted 17 suggested assessment comparables for the Board's consideration. The Board gave diminished weight to comparables 1, 2, 4, 5, 6, 7, 11, 12, and 13 submitted by the appellant. Comparables 1 and 6 are considerably larger in size and have finished basements, unlike the subject. Comparables 2, 5 and 13 do not have basements, inferior to the subject's unfinished basement. Comparables 7 and 11 have finished basements, unlike the subject's unfinished basement. Comparable 4 is larger in size and comparable 12 is newer in age when compared to the subject. The Board also gave less weight to comparables 1 and 4 submitted by the board of review. Comparable 1 is slightly smaller in size and has a finished basement, dissimilar to the subject. Comparable 4 is not located in the subject's subdivision.

The Property Tax Appeal Board finds the six remaining comparables are more representative of the subject in location, design, size, age and features. These properties consist of one-story frame, frame and masonry or stucco dwellings that are from 31 to 46 years old and range in size from 2,006 to 2,436 square feet of living area. They have improvement assessments ranging from \$22,922 to \$39,533 or from \$9.88 to \$17.26 per square foot of

living area. The subject property has an improvement assessment of \$32,556 or \$15.43 per square foot of living area, which falls within 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. Therefore, no reduction in the subject's improvement assessment is 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 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 contained in the record disclose that properties located in similar geographic areas 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. As a result of this analysis, the Board finds no reduction in the subject's assessment is warranted.

The Board gave little weight to the other uniformity arguments outlined by the appellant. The appellant argued, in summary, that the subject's assessment increased at a greater rate on a percentage basis than other properties within the township. The Board finds this type of argument is not a persuasive indicator demonstrating an assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments together with their salient physical characteristics must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments that reflect fair market value and maintain uniformity of assessments that are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessment amounts.

The appellant also argued that exhibit 1 shows that where the size of a dwelling increases, the assessed value per square foot decreases. The appellant argued this evidence suggests that there is a negative impact on value as the size of the dwelling gets larger, which is exactly opposite of logic and not supported by the market. The Board finds the appellant did not support any market value evidence to support this claim or that would demonstrate the subject's assessment is not reflective of its fair market value. Furthermore due to economies of scale, accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit

value decreases. Likewise, as the size of a property decreases, its per unit value increases.

Based on this analysis, the Board finds the appellant has not demonstrated the subject property was inequitably assessed by clear and convincing evidence. Therefore, the Board finds 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

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: January 21, 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.