FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Grace Leffel
DOCKET NO.: 07-28131.001-R-1
PARCEL NO.: 17-03-109-027-0000

The parties of record before the Property Tax Appeal Board are Grace Leffel, 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:	$ 18,625
IMPR.:	$ 102,428
TOTAL:	$ 121,053

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 118-year-old, two-story, single-family dwelling of masonry construction containing 3,283 square feet of living area and located in North Township, Cook County. Features of the residence include three and one half-baths, six bedrooms, a full, unfinished basement, central air conditioning and two fireplaces.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables. The properties are improved with a two-story, masonry, single-family dwelling, all of which are located within the subject property's neighborhood. They range: in age from 108 to 118 years; in size from 3,723 to 4,106 square feet of living area; and in improvement assessment from $25.71 to $29.34 per square foot of living area. The subject's improvement assessment is $31.20 per square foot of living area. Amenities for the suggested comparable properties include two full to four and one half-baths, a full or partial, unfinished basement, two

fireplaces for two properties, and a two and one-half car garage for one property. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of $102,428 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data, as well as black and white photographs, relating to four suggested comparables, two of which are located within a one block radius of the subject property. The properties are improved with a two-story, masonry, single-family dwelling. They range: in age from 104 to 118 years; in size from 2,626 to 2,949 square feet of living area; and in improvement assessment from $34.00 to $60.75 per square foot of living area. Amenities for the properties include two to three and one half-baths, three to five bedrooms, a full, finished or unfinished basement, central air conditioning for two properties, two fireplaces for three properties, and a two-car garage for one property. Based upon this evidence, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant stated that the board's comparables are all much smaller than the subject and that two of the board's comparables are located in different sub-areas than the subject.

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.

The parties submitted a total of seven suggested comparable properties for the Board's consideration. The Board finds that comparable #2 submitted by the appellant and comparables #1, #2 and #4 submitted by the board of review are most similar to the subject in location, exterior construction, improvement size and/or amenities. They are two-story, masonry dwellings that contain between 2,763 and 3,723 square feet of living area. In analysis, the Board accorded the most weight to these comparables. These comparables ranged in improvement assessment from $29.34 to $60.75 per square foot of building area. The subject's improvement assessment at $31.20 per square foot is within 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 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. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented 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 a reduction is not 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.