



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

APPELLANT: Derrick Jones
DOCKET NO.: 07-28751.001-R-1
PARCEL NO.: 33-31-119-011-0000

The parties of record before the Property Tax Appeal Board are Derrick Jones, 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: \$ 2,177
IMPR.: \$ 12,124
TOTAL: \$ 14,301

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a four-year-old, single-family dwelling of frame construction located in Bloom Township, Cook County. Features of the residence include one and one-half bathroom, central air-conditioning and a two-car attached garage. The appellant's petition suggests the subject dwelling consists of a one-story dwelling containing 1,413 square feet of living area, while the board of review's documents indicate the subject is a two-story dwelling containing 2,262 square feet.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted a one-page letter, a copy of the board of review's decision and two building record cards for the subject property. The appellant also provided photographs of the subject and the three comparables. Based on the appellant's documents the three suggested comparables consist of

one-story, single-family dwellings of frame construction located within 0.66 miles of the subject. The three comparables do not have the same neighborhood code as the subject. The improvements range in size from 1,215 to 1,314 square feet of living area and range in age from ten to fourteen years old. The comparables contain one and one-half bathroom, a partial-finished basement and a two-car garage. Two comparables have central air-conditioning. The improvement assessments range from \$6.63 to \$7.18 per square foot of living area.

At hearing, the appellant, Derrick Jones, argued that the subject consists of a one-story dwelling containing 1,413 square feet of living area. The appellant provided two building record cards. One was dated August 23, 2002 disclosing that the subject is a part one and part two-story dwelling, built on slab, containing 2,848 square feet of living area. The second building record card dated November 4, 2005 disclosed that the subject is a one-story dwelling containing 1,413 square feet of living area. The appellant indicated that the subject was purchased as new construction in July 2002 for \$156,000. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$14,301. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with four-year-old, 2,262 square foot, two-story, single-family dwellings of frame construction located on the same street and within one-quarter mile of the subject. The comparables contain one and one-half or two and one-half bathrooms, central air-conditioning and a two-car attached garage. The four comparables are built on slab. The improvement assessments range from \$6.03 to \$6.94 per square foot of living area. The board of review also included a Cook County Assessor printout dated February 7, 2010 and addressing the 2006, 2007 and 2008 assessment years indicating the subject consists of a two-story dwelling, built on slab, containing 2,262 square feet of living area. There is also a second assessor's printout, printed in March 2008 addressing the 2005, 2006 and 2007 assessment years, indicating the subject is a two-story dwelling, built on slab, containing 2,262 square feet of living area. The board's evidence disclosed that the subject property was purchased in July 2002 for \$156,000.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a one-page letter and photographs of the board of review's four comparables. The appellant also submitted four new comparable properties and

argued that they further supported a reduction in the subject's assessment.

After hearing the testimony 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 appellant's argument was 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 overcome this burden.

The first issue before the Board is the correct square footage and design attributable to the subject improvement. The Board looks to the Cook County Assessor's official documents included in the board of reviews evidence to establish the subject's correct square footage and design. The board of review provided two assessor printouts, the first one dated February 7, 2010 and addressing the 2006, 2007 and 2008 assessment years and a second assessor's printout, printed in March 2008 addressing the 2005, 2006 and 2007 assessment years. The Board finds these documents more reliable to the 2007 assessment year at issue and supported by the photographs of the subject provided by the appellant. Both printouts disclosed the subject consists of a two-story dwelling, built on slab, containing 2,262 square feet of living area. Consequently, the Board finds the subject improvement consists of a two-story dwelling containing 2,262 square feet of living area. The subject's improvement assessment is \$12,124 or \$5.36 per square foot of living area, based on 2,262 square feet.

Next, the Board finds the board of review's comparables to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, amenities, age, amenities and design. In addition, they are located on the same street and within one-quarter mile of the subject and have improvement assessments ranging from \$6.03 to \$6.94 per square foot of living area. The subject's per square foot improvement assessment of \$5.36, based on 2,262 square feet, falls below the range established by these properties. The Board finds the appellant's comparables less similar to the subject in improvement size, design and/or location. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Finally, the Property Tax Appeal Board did not consider the four new comparables submitted in rebuttal. Section 1910.66 (c), of the Official Rules of the Property Tax Appeal Board states in part, "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties." 86

Ill. Adm. Code §1910.66(c). Therefore, the Property Tax Appeal Board is precluded from considering the new comparables submitted as rebuttal evidence.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

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 22, 2010

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.