FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Cynthea Liu
DOCKET NO.: 07-29120.001-R-1
PARCEL NO.: 14-33-308-049-0000

The parties of record before the Property Tax Appeal Board are Cynthea Liu, the appellant, by attorney Thomas J. Thorson in Oak Park, 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:	$13,540
IMPR.:	$38,935
TOTAL:	$52,475

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one story masonry townhouse containing 1,543 square feet of living area. It is 40 years old. Amenities include a partial unfinished basement. The subject property has a 1,292 square foot lot.

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. In support of this claim, the appellant submitted four suggested comparables. The comparables consist of masonry townhomes that are from 36 to 40 years old. None of the comparables have basements or garages. The comparables range in size from 1,386 to 1,566 square feet of living area and improvement assessments from $30,709 to $31,849 or from $20.34 to $22.54 per square foot of living area. The subject property has an improvement assessment of $38,935 or $25.20 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 $52,4754 was disclosed. In support of the subject's assessment, the board of review submitted photographs, property characteristic sheets and a grid analysis detailing three suggested comparables located on the same block as the subject. The comparables consist of masonry townhomes that contain 1,543 square feet of living area and are 41 years old. The comparables have partial basements and air conditioning. None of the comparables have garages. The comparables have improvement assessments ranging from $39,908 to $40,908 or from $25.86 to $26.51 per square foot of living area. The subject property has an improvement assessment of $38,935 or $25.23 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 no reduction in the subject's assessment is warranted.

The basis of the appellant's appeal 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.

With respect to the subject's improvement assessment, the parties submitted seven suggested assessment comparables for the Board's consideration. The Board found the three comparables submitted by the board of review were nearly identical to the subject in location, size, design, exterior construction, type of basement and age. Due to their similarity to the subject, the board of review's comparables received the moist weight in the Board's analysis. The board's comparables had improvement assessments that ranged from $25.86 to $26.51 per square foot of living area. The subject's improvement assessment of $25.23 per square foot of living area falls below the range established by the most similar comparables. 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 and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 parties 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.

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 21, 2011

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.