



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

APPELLANT: Lee and Nina Suter
DOCKET NO.: 07-29180.001-R-1
PARCEL NO.: 07-05-102-026-0000

The parties of record before the Property Tax Appeal Board are Lee and Nina Suter, the appellants; 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:

LAND: \$7,861
IMPR.: \$26,313
TOTAL: \$34,174

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a multi-level dwelling of frame construction containing 1,253 square feet of living area. The dwelling is approximately 39 years old and features a finished lower level, central air conditioning and a two-car attached garage. The subject dwelling is situated on a 10,919 square foot parcel of land located in Schaumburg Township, Cook County.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding both the subject's land and improvement assessments. The appellants also argue a contention of law based on the subject dwelling's incorrect building classification as the bases of the appeal. The appellants contend their dwelling is incorrectly classified as a multi-level dwelling and the subject's correct square footage should be 1,253 square feet of living area.

In support of the inequity argument, the appellants submitted a grid analysis with assessment information on three suggested

comparable properties. The comparables are located in the same assessment neighborhood code as the subject as defined by the local assessor. The proximity of the comparables in relation to the subject is from "directly across street" to "4 blocks away". The comparables have lot sizes ranging from 8,646 to 12,685 square feet of land area. The comparables were reported to consist of multi-level style frame dwellings that are 39 or 41 years old and range in size from 1,253 to 1,511 square feet of living area. Other features include finished lower levels, central air conditioning and a two-car attached garage. The comparables have land assessments from \$6,220 to \$9,133 or \$0.72 per square foot of land area. The subject's land assessment is \$7,861 or \$0.72 per square foot of land area. The comparables have improvement assessments ranging from \$23,138 to \$26,745 or from \$16.76 to \$20.78 per square foot of living area. The subject's improvement assessment is \$28,052 or \$22.39 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$35,913 was disclosed.

In support of the subject's assessment, the board of review submitted a grid analysis of four suggested comparable properties located in the same assessment neighborhood code as the subject as defined by the local assessor. The comparables have lot sizes ranging from 9,779 to 12,361 square feet of land area. The comparables consist of multi-level dwellings of frame construction that range in age from 31 to 40 years old. The dwellings range in size from 1,634 to 1,955 square feet of living area. Other features include finished lower levels, central air conditioning and a two-car garage. One comparable has a fireplace. The comparables have land assessments ranging from \$7,040 to \$8,899 or \$0.72 per square foot of land area. The comparables have improvement assessments ranging from \$28,235 to \$33,666 or from \$16.39 to \$17.54 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 land assessment is not warranted, however, the subject's improvement assessment warrants a slight reduction.

The appellants argue the subject is not classified correctly as a multi-level dwelling and the dwelling has 1,253 square feet of living area. The appellants' evidence included house plans that clearly show the dwelling is of a multi-level design. The appellants' evidence, however, does demonstrate that the dwelling

has 1,253 square feet of above ground living area. The board of review submitted no evidence to refute this argument.

The appellants also contend unequal treatment in both the subject's land and improvement assessments. 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 appellants have met part of this burden.

The Board finds that both parties submitted a total of seven comparable properties. The comparables have lot sizes ranging from 8,646 to 12,685 square feet of land area and land assessments ranging from \$6,220 to \$9,133 or \$0.72 per square foot of land area. The subject's land assessment of \$7,861 or \$0.72 per square foot of land area is equal to the land assessments established by the comparables. The Board finds the subject's land assessment is equitable and a reduction in the subject's land assessment is not warranted.

As to the improvement assessment argument, the Board gave less weight to the board of review's comparables #2 and #4 due to their considerably larger size when compared to the subject. The Board finds the remaining five comparables submitted by both parties are most similar to the subject in location, design, size and features. These comparables have improvement assessments ranging from \$23,138 to \$28,895 or from \$16.76 to \$20.78 per square foot of living area. The subject's improvement assessment is \$28,052 or \$22.39 per square foot of living area, which falls above the range of assessed values of the comparables on a square foot basis. After considering adjustments for differences in both parties' comparables when compared to the subject, the Board finds the subject's assessment is not equitable and a slight reduction in the subject's improvement assessment 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

Acting 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 20, 2012

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.