



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

APPELLANT: Louise Knox
DOCKET NO.: 07-29202.001-R-1
PARCEL NO.: 02-21-200-018-0000

The parties of record before the Property Tax Appeal Board are Louise Knox, the appellant, by attorney Adam E. Bossov, of the Law Offices of Adam E. Bossov, P.C. in Chicago, 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: \$ 17,419
IMPR.: \$ 46,227
TOTAL: \$ 63,646

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction. The dwelling is seven years old and contains 3,134 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a three-car attached garage. The subject is classified as a class 2-78 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Palatine, Palatine Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on five suggested comparable properties described as two-story dwellings of frame or frame and masonry construction. The comparable properties have the same assigned classification and neighborhood codes as the subject. As a group, the five comparables are said to be located from 0.18 to 0.85 mile from the subject, and comparables #4 and #5 are located on the same tax block as the subject. The comparable dwellings are from four to twenty-seven years old and contain from 2,588 to 3,556 square feet of living area. Each comparable has an attached garage and an unfinished basement, either full or partial. Four dwellings have central air conditioning and one or two fireplaces. The comparables have improvement assessments ranging from \$28,733 to \$43,195 or from

\$10.21 to \$12.27 per square foot of living area. The subject's improvement assessment is \$46,227 or \$14.75 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$36,323 or \$11.59 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 \$63,646 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of frame construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. Comparable #4 is located on the same block as the subject, and comparable #3 is located one-quarter mile from the subject. The comparable dwellings contain from 3,063 to 3,339 square feet of living area. Each dwelling is seven years old, and each has a full unfinished basement, central air conditioning, a fireplace, and an attached garage. These properties have improvement assessments ranging from \$48,124 to \$55,166 or from \$15.35 to \$16.80 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 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.

Both parties presented assessment data on a total of nine suggested comparables. The appellant's comparables #1 and #2 were 14 and 20 years older than the subject, respectively, and comparables #3 through #5 were somewhat larger in size. As a result, the appellant's comparables received reduced weight in the Board's analysis. The Board finds the comparables submitted by the board of review were identical to the subject in age and were more similar to the subject in size. Additionally, these comparables were very similar in design, exterior construction, and features, and comparable #4 was located on the same block as the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$48,124 to \$55,166 or from \$15.35 to \$16.80 per square foot of living area. The subject's improvement assessment of \$46,227 or \$14.75 per square foot of living area falls below the range established by the most similar 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 mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation 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 presented by the appellant 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: June 22, 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.