



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

APPELLANT: Rochelle Wolff
DOCKET NO.: 07-29377.001-R-1
PARCEL NO.: 04-14-100-017-0000

The parties of record before the Property Tax Appeal Board are Rochelle Wolff, the appellant, by attorney Sonja R. Johnson, of Much Shelist 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: \$ 29,620
IMPR.: \$ 100,709
TOTAL: \$ 130,329

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 3,668 square feet of living area. The dwelling is 29 years old and is in deluxe condition. Features of the home include a slab foundation, central air conditioning, a fireplace, and a two and one-half car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as one-story frame or frame and masonry dwellings that range in age from 42 to 69 years old. The comparables have the same assigned neighborhood code as the subject. The comparable dwellings range in size from 3,268 to 3,714 square feet of living area. Each comparable has a garage and from one to three fireplaces, and three comparables have central air conditioning. Two dwellings have unfinished basements, either full or partial, and two have finished basements, either full or partial. The comparables have improvement assessments ranging from \$16.60 to \$23.85 per square foot of living area. The subject's improvement assessment is \$27.46 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story frame dwellings that range in age from 53 to 55 years old. The comparables have the same assigned neighborhood code as the subject. The dwellings range in size from 2,646 to 3,465 square feet of living area, and one is in deluxe condition. Each comparable has a garage and from one to four fireplaces, and three comparables have central air conditioning. Two dwellings have partial basements, either finished or unfinished, and two do not have basements. These properties have improvement assessments ranging from \$27.23 to \$30.51 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney stated that the appellant's comparables were located in close proximity of the subject, and that they were also comparable in size, age, and construction.

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 eight equity comparables. All of the comparables submitted by both parties were one-story frame or frame and masonry dwellings, and all had the same assigned neighborhood code as the subject. However, they were all from 13 to 40 years older than the subject. The Board finds that the appellant's comparable numbered four was most similar to the subject in age and size but differed in foundation. The Board further finds the comparable numbered two by the board of review, despite being older and somewhat smaller than the subject, was in deluxe condition and had a slab foundation like the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. The Board notes that these comparables had improvement assessments of \$23.85 and \$27.89 per square foot of living area. The subject's improvement assessment of \$27.46 per square foot of living area falls between these amounts. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is equitable and a reduction in the subject's assessment 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 Morris

Member

Shawn R. Lerbis

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: March 18, 2011

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.