



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

APPELLANT: Myra Capitol
DOCKET NO.: 07-29618.001-R-1
PARCEL NO.: 04-06-308-083-0000

The parties of record before the Property Tax Appeal Board are Myra Capitol, the appellant, by attorney Herbert B. Rosenberg of Schoenberg Finkel Newman & Rosenberg LLC, 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: \$6,173
IMPR.: \$35,169
TOTAL: \$41,342

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story townhome of frame and masonry construction containing 1,629 square feet of living area. The dwelling is 20 years old. Features of the home include a slab foundation, central air conditioning, a fireplace and a two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity in the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment. The appellant submitted various assessment analyses from homes within the Picardy Circle development, in which the subject is located. In addition, the appellant submitted a grid analysis of four suggested comparables located on the same block as the subject. The comparables were described as one or one and one-half story masonry or frame and masonry dwellings that contain 1,483 or 1,629 square feet of living area. The dwellings are 20 years old. Features include slab foundations, central air conditioning, a fireplace and two-car garages. The comparables have improvement assessments

ranging from \$22,108 to \$31,100 or from \$14.91 to \$19.09 per square foot of living area. The subject's improvement assessment is \$35,169 or \$21.59 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 of \$41,342 was disclosed. The board of review presented descriptions and assessment information on three comparable properties located on the same block as the subject. They consist of one-story masonry dwellings that are 20 years old. The dwellings contain 1,629 square feet of living area and feature slab foundations, central air conditioning, a fireplace and two-car garages. These properties have improvement assessments ranging from \$35,621 to \$36,012 or \$21.87 to \$22.11 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 argued that similar to identical townhomes located within the Picardy Circle development were not assessed uniformly. Additionally, the board of review reduced two of the four comparables submitted by the taxpayer, but did not reduce the subject's assessment. However, the appellant failed to disclose which comparables had their assessments reduced.

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 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.

The Board finds the parties submitted seven comparable properties for the Board's consideration. The Board finds the parties' comparables were all very similar to the subject in location, size, style, age and features. The comparables had improvement assessments that ranged from \$22,108 to \$36,012 or from \$14.91 to \$22.11 per square foot of living area. The subject's improvement assessment of \$35,169 or \$21.59 per square foot of living area is within the range established by the comparables in the record. After considering adjustments to the comparables for differences 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. 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 the 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.

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: March 23, 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.