



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

APPELLANT: Anne O'Donnell  
DOCKET NO.: 07-29651.001-R-1  
PARCEL NO.: 02-27-204-004-0000

The parties of record before the Property Tax Appeal Board are Anne O'Donnell, the appellant, by attorney James E. Doherty, of Thomas M. Tully & Associates 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: \$ 12,426**  
**IMPR.: \$ 54,176**  
**TOTAL: \$ 66,602**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of masonry construction. The dwelling is seven years old and contains 2,507 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a two and one-half car attached garage. The subject is classified as a class 2-04 residential property (one-story residence, any age, 1,801 square feet and over) 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.<sup>1</sup> The appellant submitted information on nine suggested properties described as one or one and one-half story dwellings of frame or masonry construction. The comparable properties have the same assigned classification code as the subject, and five of the nine comparables have the same assigned neighborhood code.<sup>2</sup> The comparable dwellings are from 18 to 77

<sup>1</sup> When the appellant's attorney completed Section 2d of the residential appeal form, he indicated that the appeal was based on comparable sales. However, counsel provided only equity information. Consequently, the Board will treat this appeal as an assessment equity case.

<sup>2</sup> Although five of the appellant's nine comparables were described as being one and one-half story in design, they had the same assigned classification code as the subject property. Even though four of the nine comparables had

years old and contain from 1,844 to 3,120 square feet of living area. One comparable has a full finished basement; two comparables have slab foundations; and six comparables have unfinished basements, either full or partial. Each comparable has a garage; eight comparables have central air conditioning; and six dwellings have a fireplace. The comparables have improvement assessments ranging from \$30,808 to \$51,781 or from \$15.60 to \$18.46 per square foot of living area. The subject's improvement assessment is \$54,176 or \$21.61 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$43,320 or \$17.28 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 \$66,602 was disclosed. According to the property characteristic sheets submitted by the board of review, the subject property's state of repair is described as being above average. On the grid analysis, the board of review presented a description and assessment information on only one suggested property. However, the board of review also provided property characteristic sheets on a second comparable property not listed on the grid analysis. Both properties are one-story masonry dwellings with the same assigned neighborhood and classification codes as the subject. Comparable #1 is 24 years old and contains 2,048 square feet of living area with a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. In addition, this comparable is described as being of deluxe condition. Comparable #2 is 19 years old and contains 2,644 square feet of living area with a partial unfinished basement, central air conditioning, a fireplace, and a three-car attached garage. The comparables have improvement assessments of \$52,189 and \$59,930 or \$25.48 and \$22.67 per square foot of living area, respectively. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment of \$21.61 per square foot of living area.

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.

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different assigned neighborhood codes, these four comparables, based on their parcel index numbers, were located in the same township quarter-section as the subject property.

Although the parties presented assessment data on a total of eleven suggested comparables, none of the comparables were close to the subject in age. The subject is seven years old. The comparables submitted by the board of review were 19 and 24 years old, and the appellant's comparables ranged in age from 18 to 77 years old. The appellant's comparables #2, #5, and #7 were the most dissimilar in age. These comparables were 48 to 70 years older than the subject and received reduced weight in the Board's analysis. Besides age, there were also differences in size and foundation. The appellant's comparables #3 and #4 were 24% larger than the subject and comparable #5 had 26% less living area. The appellant's comparables #7 and #8 had slab foundations that were dissimilar to the subject's full unfinished basement. Consequently, the appellant's comparables #2 through #5, #7, and #8 received reduced weight in the Board's analysis. The board of review's comparable #1 was 20% smaller than the subject and was also described as being of deluxe condition. As a result, this comparable also received reduced weight.

The Board finds that the board of review's comparable #2 and the appellant's comparable #1, despite being older than the subject, were very similar to the subject in size. Additionally, the appellant's comparables #6 and #9, despite being older and somewhat smaller than the subject, were generally similar in other respects. As a group, these four comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$36,392 to \$59,930 or from \$15.60 to \$22.67 per square foot of living area. The subject's improvement assessment of \$54,176 or \$21.61 per square foot of living area falls within 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: May 18, 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.