FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Donald K. & Ruth L. Howard
DOCKET NO.: 07-29676.001-R-1
PARCEL NO.: 06-05-104-006-0000

The parties of record before the Property Tax Appeal Board are Donald K. & Ruth L. Howard, the appellants, 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:	$8,222
IMPR.:	$33,883
TOTAL:	$42,105

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single-family dwelling of frame construction containing 2,017 square feet of living area. The dwelling is 4 years old. Features of the home include a full unfinished basement, central air conditioning, and a two-car attached garage. The property is located in Hoffman Estates, Hanover Township, Cook County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted a grid analysis and photographs of four comparable properties. The comparables are located in the same neighborhood code assigned by the assessor as the subject and described as being within three blocks or less of the subject. The comparables are one-story frame dwellings that are 4 years old. The comparable dwellings contain either 2,017 or 2,136 square feet of living area. Features include full unfinished basements, central air conditioning, and two-car attached garages. The comparables have improvement assessments ranging from $30,331 to $32,063 or from $14.20 to $15.87 per square foot of living area. The subject's improvement assessment is $33,883 or $16.80 per square foot of living area. Based on this evidence, the appellants requested a reduction in the

subject's improvement assessment to $29,143 or $14.45 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 $42,105 was disclosed. The board of review presented descriptions and assessment information on four comparable properties located in the same neighborhood code and two of which were on the "same block" as the subject property. The comparables are one-story frame dwellings that are 1 or 4 years old. The dwellings contain either 1,941 or 2,071 square feet of living area. Features include full unfinished basements, central air conditioning, and two-car garages. These properties have improvement assessments ranging from $18,492 to $38,121 or from $9.53 to $19.64 per square foot of living area.[1] 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 appellants contend 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The parties submitted eight equity comparables located in close proximity to the subject to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to board of review comparable #2 as this newly constructed dwelling had a prorated assessment. The remaining seven comparables are all most similar to the subject in design, exterior construction, size, age and features. These seven comparables had improvement assessments that ranged from $30,331 to $38,121 or from $14.20 to $19.64 per square foot of living area. The subject's improvement assessment of $33,883 or $16.80 per square foot of living area is 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

[1] Comparable #2 was constructed in 2007 and apparently had a prorated assessment of $9.53 per square foot of living area.

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 appellants 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.

Chairman

Member

Member

Member

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: September 23, 2011

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.