



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

APPELLANT: Elizabeth Stein
DOCKET NO.: 07-29922.001-R-1
PARCEL NO.: 03-08-404-004-0000

The parties of record before the Property Tax Appeal Board are Elizabeth Stein, the appellant; 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: \$9,353
IMPR.: \$38,060
TOTAL: \$47,413

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a multi-level dwelling of frame and masonry construction containing 1,894 square feet of living area. The dwelling is approximately 39 years old and features a partial basement that is finished and a partial attic that is finished. Other features include central air conditioning and a two-car attached garage. The subject dwelling is situated on a 10,629 square foot parcel of land located in Wheeling Township, Cook County, Illinois.¹

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvement assessments as the basis of the appeal.

In support of the inequity argument, the appellant submitted a grid analysis with assessment information on three suggested comparable properties. The comparables are located in the same

¹ The appellant reports the subject parcel as having 11,600 square feet of land area. The board of review reports the subject parcel as having 10,629 square feet of land area.

assessment neighborhood code as the subject as defined by the local assessor. The comparables were reported to consist of multi-level or two-story style frame and masonry dwellings that are 38 years old and range in size from 1,416 to 1,909 square feet of living area. Other features include partial basements that are finished, central air conditioning and a two-car or a two and one-half car attached garage. Two comparables have a fireplace and one comparable has a partial attic that is finished. The comparables have land assessments of \$7,700 or \$8,360, however, no land sizes were submitted by the appellant. The subject's land assessment is \$9,353 or \$0.88 per square foot of land area. The comparables have improvement assessments ranging from \$34,153 to \$38,714 or from \$18.36 to \$24.12 per square foot of living area. The subject's improvement assessment is \$38,060 or \$20.10 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$47,413 was disclosed.

In support of the subject's assessment, the board of review submitted a grid analysis of four suggested comparable properties located in the same assessment neighborhood code as the subject as defined by the local assessor. The comparables consist of multi-level dwellings of frame and masonry construction that range in age from 35 to 39 years old. The dwellings range in size from 1,671 to 1,756 square feet of living area. Other features include partial basements that are finished, central air conditioning, a fireplace and a two-car garage. The comparables have lot sizes ranging from 10,210 to 11,043 square feet of land and land assessments ranging from \$8,984 to \$9,717 or \$0.88 per square foot of land area. The comparables have improvement assessments ranging from \$35,769 to \$37,368 or from \$20.37 to \$22.13 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 both the subject's land and improvement assessments. 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 that both parties submitted a total of seven land comparable properties. The appellant argued the subject lot has 11,600 square feet of land area; however, no other evidence of land size was submitted. Therefore, the Board finds the subject lot has 10,629 square feet of land area as recorded on the property record card from the Cook County board of review. The Board gave less weight to the appellants' land comparables due to their lack of lot sizes necessary when comparing them to the subject's lot. The Board finds the board of review's comparables most similar to the subject's lot in location and size. These comparables have land assessments ranging from \$35,769 to \$37,368 or \$0.88 per square foot of land area. The subject's land assessment of \$9,353 or \$0.88 per square foot of land area is equal to the land assessments established by the comparables. The Board finds the subject's land assessment is equitable and a reduction in the subject's land assessment is not warranted.

As to the improvement inequity argument, the Board finds both parties submitted a total of seven comparables. The Board gave less weight to the appellant's comparable #2 due to its dissimilar two-story style when compared to the subject's multi-level style. The Board finds the remaining six properties most similar to the subject in location, style, size and features. These comparables have improvement assessments ranging from \$34,153 to \$38,714 or from \$20.28 to \$24.12 per square foot of living area. The subject's improvement assessment is \$38,060 or \$20.10 per square foot of living area, which falls below the range of assessed values of the comparables. After considering adjustments for differences in both parties' comparables when compared to the subject, the Board finds the subject's 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J.R.

Acting 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: December 23, 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.