



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

APPELLANT: Peggy Castle
DOCKET NO.: 07-29933.001-R-1
PARCEL NO.: 12-16-410-033-0000

The parties of record before the Property Tax Appeal Board are Peggy Castle, the appellant(s), by attorney George N. Reveliotis, of Reveliotis Law, P.C. 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: \$ 2,976
IMPR.: \$36,541
TOTAL: \$39,517

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 3,100 square feet of land, which is improved with two improvements. Improvement #1 is a 78 year old, one-story, frame, single-family dwelling containing 929 square feet of living area. Improvement #1 includes one and one-half baths, a one-car garage, and a full basement with a formal recreation room. Improvement #2 is a 92 year old, one-story, frame, single-family dwelling containing 732 square feet of living area. Improvement #2 includes one and one-half baths, and a full basement with a formal recreation room. The appellant's appeal is based on unequal treatment in the assessment process.

In support of the equity argument, the appellant submitted descriptive and assessment information on six properties suggested as comparable to Improvement #1. These properties are described as one-story, masonry, single-family dwellings that are all 51 years old, and range in size from 975 to 988 square feet of living area. The suggested comparables all have one bath, and a full unfinished basement. Additionally, five of the properties have a two-car garage, and two have air conditioning. These suggested comparables have improvement assessments ranging from \$23.67 to \$24.62 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$39,517 was disclosed. In support of Improvement #2's assessment, the board of review presented descriptive and assessment information on three properties suggested as comparable to Improvement #2. These properties are described as one-story, frame, single-family dwellings that range in age from 54 to 82 years old, and in size from 816 to 920 square feet of living area. The suggested comparables have from one to two baths, and either a full basement with a formal recreation room, a partial unfinished basement, or a slab. Additionally, one of the dwellings has air conditioning, and two have a two-car garage. These suggested comparables have improvement assessments ranging from \$22.87 and \$26.23 per square foot of living area. Improvement #1's improvement assessment is \$22.00 per square foot of living area. Improvement #2's improvement assessment is \$22.00 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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant contends unequal treatment in the subject's improvement assessment as the basis of this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing Du Page Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment date, the Board finds that the appellant has not met this burden.

The appellant did not appeal the improvement assessment of Improvement #2. Therefore, the Board will only address Improvement #1. The Board finds that all of the comparables submitted by the appellant were most similar to the subject in location, size, style, exterior construction, features, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$23.67 to \$25.64 per square foot of living area. Improvement #1's

improvement assessment of \$22.00 per square foot of living area is below the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject's 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.



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: December 21, 2012



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.