



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

APPELLANT: Greg Miller
DOCKET NO.: 07-29969.001-R-1
PARCEL NO.: 03-05-411-029-0000

The parties of record before the Property Tax Appeal Board are Greg Miller, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$ 9,189
IMPR.: \$ 38,912
TOTAL: \$ 48,101

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with an 18-year old, two-story, frame, single-family dwelling. It contains 2,432 square feet of living area and is situated on a 7,658 square foot site. Features include two full and one half-bath, three bedrooms, a full, unfinished basement, central air conditioning, one fireplace, and an attached two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted descriptive and assessment data for 12 suggested comparables. The properties are improved with an 18-year old, two-story, frame, single-family dwelling, all of which are located in the subject's neighborhood. They range in size from 2,278 to 2,608 square feet of living area and in improvement assessment from \$14.00 to \$14.92 per square foot of living area. The subject's improvement assessment is \$16.00 per square foot of living area. Amenities for the suggested comparable properties include two and one half-baths, a full or partial, unfinished

basement, central air conditioning, one fireplace for seven properties, and an attached two-car garage. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$38,912 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data, as well as black and white photographs, relating to four suggested comparables located within the subject's neighborhood, all within a one-quarter mile radius of the subject. The properties are improved with an 18-year old, 2,278 square foot, two-story, frame, single-family dwelling. The comparables' improvement assessment is \$17.09 per square foot of living area. Amenities for the properties include two and one half-baths, three bedrooms, a full, unfinished basement, central air conditioning, one fireplace, and an attached two-car garage. The board of review also noted that comparable #1 sold in November 2006 for \$535,000 or \$234.86 per square foot, including land. Based upon this evidence, the board requested confirmation of the subject's assessment.

At hearing, the appellant's attorney re-affirmed the evidence previously submitted. A county print-out was also submitted as "Exhibit 1" which indicated that the subject's total assessment was reduced by the assessor in 2009, then further reduced by the board of review. The appellant's attorney argued that the subject's assessment should be reduced pursuant to Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979) wherein the court found, "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment." The board of review's representative argued that the 2009 reduction was a result of the passage of Cook County Ordinance No. 08-O-51 (September 17, 2008) (the "10/25 Ordinance") which reduced the statutory level of assessment for Class 2 properties from 16% to 10% of fair market value and therefore the Hoyne Savings and Loan Association case is not applicable.

After hearing the testimony 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.

The parties submitted a total of 16 suggested comparable properties for the Board's consideration. The Board finds that all comparables submitted by the parties are similar to the subject in design, exterior construction, age, size, location and/or amenities. They are all 18-year old, two-story, frame, single-family dwellings that contain between 2,278 and 2,608 square feet of living area. In analysis, the Board accorded weight to all of these comparables. These comparables ranged in improvement assessment from \$14.00 to \$17.09 per square foot of living area. The subject's improvement assessment at \$16.00 per square foot is within the range established by these 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 a mathematical equality. A practical, 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 properties located in the same area are not assessed at identical levels, all 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 a reduction is not warranted.

Additionally the Board finds no reduction is warranted pursuant to the Hoyne Savings & Loan Assoc. decision. The Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 properties was 16% in 2007 and was 10% in 2009. Therefore, the Board finds no reduction in the subject's assessment 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: November 30, 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.