



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

APPELLANT: Shermon & Katrina Brown  
DOCKET NO.: 07-30369.001-R-1  
PARCEL NO.: 29-17-304-025-0000

The parties of record before the Property Tax Appeal Board are Shermon & Katrina Brown, 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: \$1,032  
IMPR: \$6,272  
TOTAL: \$7,304**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 4,300 square feet of land area is improved with a one and one-half-story multi-family dwelling of frame construction containing 1,901 square feet of living area. The dwelling is 112 years old. Features of the building include a full unfinished basement, a full finished attic apartment, and a two-car garage. The property is located in Harvey, Thornton Township, Cook County.

The appellants' appeal is based on unequal treatment in the assessment process with regard to both the land and improvement assessments of the subject property. In support of the inequity argument, the appellants submitted information on three comparable properties located in the same neighborhood code assigned by the assessor as the subject. The comparables are said to be either two blocks or ½-mile from the subject property. While the appellants in the appeal petition contested the subject's land assessment, the appellants provided no parcel sizes for the three comparables. The comparables have land assessments ranging from \$880 to \$1,651. The subject has a land assessment of \$1,032. Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$750.

As to the improvement inequity argument, the three comparables are described as two-story frame multi-family buildings that are

either 97 or 127 years old. The comparable buildings range in size from 1,200 to 2,160 square feet of living area. Features include full unfinished basements. One comparable has an attic finished with living area. The comparables have improvement assessments ranging from \$558 to \$5,102 or from \$0.39 to \$2.36 per square foot of living area. The subject's improvement assessment is \$6,272 or \$3.30 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$2,000 or \$1.05 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 \$7,304 was disclosed. The board of review presented descriptions and assessment information on four comparable properties in the subject's assigned neighborhood code. The comparable parcels range in size from 3,000 to 4,300 square feet of land area. The comparables have land assessments ranging from \$960 to \$1,036 or from \$0.24 to \$0.32 per square foot of land area. The subject has a land assessment of \$1,032 or \$0.24 per square foot of land area. Based on this data, the board of review requested confirmation of the subject's land assessment.

As to the improvement inequity argument, the four comparables consist of one and one-half-story frame multi-family buildings that range in age from 89 to 115 years old. The buildings range in size from 1,322 to 1,724 square feet of living area. Three of the comparables have full basements, one of which is finished as a recreation room. Each comparable has a full attic finished as an apartment. One comparable has a fireplace and two comparables have garages. These properties have improvement assessments ranging from \$7,297 to \$9,892 or from \$4.73 to \$6.52 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 appellants contend unequal treatment in the subject's land and improvement assessments 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.

As to the land inequity argument, the appellants failed to provide land size data for the appellants' comparables so that a meaningful analysis of the subject's land assessment could be considered. The board of review presented four comparables with

land size data. The board of review's evidence establishes that land in the subject's area is assessed at either \$0.24 or \$0.32 per square foot of land area. The subject has a land assessment of \$0.24 per square foot of land area. Based on this evidence, no reduction in the subject's land assessment is warranted.

As to the improvement inequity argument, the parties submitted a total of seven comparables for the Board's consideration. The Board has given less weight to the appellants' comparable #3 due to its substantially smaller dwelling size. The Board finds the remaining six comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or 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 \$752 to \$9,892 or from \$0.39 to \$6.52 per square foot of living area. The subject's improvement assessment of \$6,272 or \$3.30 per square foot of living area is within the range established by the most similar comparables. Moreover, given the garage feature enjoyed by the subject, the subject property is more similar to the board of review's comparables and the subject has an assessment below those comparables on a per-square-foot basis. 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 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 appellants have 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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*William R. Lerbis*

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

*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.