



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

APPELLANT: Robert & Evelyn Allen  
DOCKET NO.: 08-20271.001-R-1  
PARCEL NO.: 16-06-316-010-0000

The parties of record before the Property Tax Appeal Board are Robert & Evelyn Allen, 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: \$12,749  
IMPR.: \$62,561  
TOTAL: \$75,310**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 2-story dwelling of frame construction containing 2,670 square feet of living area<sup>1</sup>. The dwelling is 117 years old. Features of the home include a full unfinished basement and a fireplace<sup>2</sup>.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on three comparable properties described as 2-story frame dwellings that range in age from 106 to 121 years old. The comparable dwellings range in size from 2,558 to 4,711 square feet of living area. All comparables feature full unfinished basements, 1 or 2 fireplaces and 1, 2 or 3-car garages. One comparable also features central air conditioning. The comparables have improvement assessments ranging from \$8.17 to \$15.37 per square foot of living area.

The appellants state in their appeal that the subject was purchased in 2005 with the intent to restore it. The appellants' description indicates that the home has already been extensively

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<sup>1</sup> Although the board of review in their grid reported a dwelling size of 3,060 square feet of living area, the underlying property characteristics sheet described the dwelling as containing 2,670 square feet of living area.

<sup>2</sup> The appellant claims the dwelling has a 2-car garage although the property characteristics sheet does not support this claim.

renovated ("this house also had to be reinforced structurally with thirteen pieces of steel along with micro lams... all the systems had to be replaced along with the roof and windows"). The appellants indicate all of this work has already been done ("has taken years to accomplish"). The appellants state the home is still being renovated ("There are still no working bathrooms or kitchen.") and remains vacant. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of 2-story frame dwellings that range in age from 103 to 115 years old. The dwellings range in size from 2,350 to 2,460 square feet of living area. All comparables feature full basements, one of which is finished. Two have central air conditioning, two feature fireplaces and three have 2 or 2½-car garages. The board of review described the subject and all four comparables as being in average condition. These properties have improvement assessments ranging from \$23.82 to \$26.45 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 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 appellants have not met this burden.

Initially the Board takes notice of the subject property's size discrepancy between the board of review and the appellants. The board of review submitted as evidence the property characteristics sheet and a building permit indicating additional living area was added in the attic in 2005. The appellants did not submit any evidence to support their claim. Therefore the Board finds the property characteristics sheet is the best evidence of size in the record that the subject has 2,670 square feet of living area, making the improvement assessment \$23.43 per square foot of living area. The Board also acknowledges the appellants' claim that the subject is not suitable for occupancy but finds the dwelling is vacant due to remodeling, not due to neglect or poor condition making it uninhabitable.

The appellants' comparable #2 was significantly larger than the subject. The board of review's comparable #1 featured a finished

basement. Therefore, these comparables received less weight in the Board's analysis. The Board finds comparables #1 and #3 submitted by the appellants and comparables #2, #3 and #4 submitted by the board of review were most similar to the subject in 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 \$10.14 to \$26.45 per square foot of living area. The subject's improvement assessment of \$23.43 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.

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

*Shawn R. Lerbis*

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: June 24, 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.