



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

APPELLANT: Stephen F Galler
DOCKET NO.: 08-20580.001-R-1
PARCEL NO.: 05-33-312-022-0000

The parties of record before the Property Tax Appeal Board are Stephen F Galler, the appellant, by attorney Michael E. Crane, of Crane & Norcross 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: \$10,368
IMPR.: \$62,153
TOTAL: \$72,521

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 72 year old two-story dwelling of masonry construction. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a two-car garage. The appellant argued that the subject dwelling contains 2,192 square feet of living area and provided a schematic drawing listing outside measurements of the subject improvement. The board of review's equity analysis grid indicates the subject improvement contains 2,328 square feet of living area.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on eight comparable properties described as two-story frame or stucco dwellings that range in age from 68 to 100 years old. The comparable dwellings range in size from 1,764 to 2,974 square feet of living area. Five of the eight comparables have full unfinished basements; three comparables have partial basements, one of which has recreation room finish. Only one of the comparables has central air conditioning and seven of the comparables have one fireplace. Four of the garages are one-car;

three are two-car and the eighth comparable is listed as having a 2.5-car garage. The comparables have improvement assessments ranging from \$35,100 to \$71,324 or from \$18.08 to \$25.25 per square foot of living area. The subject's improvement assessment is \$62,153 or \$26.70 per square foot based on the board of review's living area of 2,328 square feet. Based on this evidence, the appellant 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 two-story masonry dwellings that range in age from 69 to 83 years old. The dwellings range in size from 2,424 to 2,518 square feet of living area. Features include full unfinished basements, one-car garages and one or two fireplaces. Three of the four comparables have central air conditioning. The properties have improvement assessments ranging from \$64,727 to \$68,406 or from \$25.80 to \$27.21 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 first issue before the Board is the correct square footage attributable to the subject improvement. The Board finds that the appellant presented schematics and a listing of the outside measurements of the subject improvement. There was no calculation of the square footage on the drawing itself but the appellant, as owner, submitted an affidavit indicating the subject has 2,192 square feet of living area. The board of review did not submit any documentation supporting its contention the subject improvement contains 2,328 square feet of living area. In addition, the property assessment data sheet for the subject property submitted by the board of review showed the square footage to be 2,410. Consequently the Property Tax Appeal Board has independently reviewed the drawing and utilizing the outside measurement on the drawing calculated a square footage of 2,324 square feet of total area. However, it appears that 90 square feet of that total is an enclosed porch off the kitchen on the main level. This would result in a living area total of 2,234 square feet. The Board finds the subject improvement contains 2,234 square feet of living area. The subject's improvement assessment is \$62,153 or \$27.82 per square foot of living area, based on 2,234 square feet.

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 Board finds the comparables submitted by the board of review were most similar to the subject in size, age, and features. 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 \$25.80 to \$27.21 per square foot of living area. The subject's improvement assessment of \$27.82 per square foot of living area is slightly above the range established by the most similar comparables. The Property Tax Appeal Board finds that although the board of review's comparable properties are similar to the subject in size, age, and air conditioning, each of the comparables has only a one-car garage, making them inferior to the subject and would account for the slightly lower assessments. 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 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 board of review 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.

The Board gave diminished weight to all eight assessment comparables submitted by the appellant. The Board finds that all of the comparables suggested by the appellant are inferior to the subject in several aspects of physical characteristics or features. Thus, they should have lower assessments than the subject. The subject is 72 years old. Six of the appellant's comparables are at least 96 years old, with another being 87. Only one comparable is younger than the subject, and it is the only comparable within 15 years of age of the subject. Seven of the eight comparables do not have central air conditioning, none of the comparables have two fireplaces like the subject; and four of the comparables only have a one-car garage. The subject has a two-car garage. Furthermore, the Board finds five of the comparables submitted by the appellant are of frame exterior construction and the remaining three are stucco, all dissimilar to the subject's masonry construction.

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.

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: December 21, 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.