



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

APPELLANT: Robert & Evelyn Allen
DOCKET NO.: 08-20642.001-R-1
PARCEL NO.: 15-01-113-009-0000

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: \$14,480
IMPR.: \$84,450
TOTAL: \$98,930**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 2-story dwelling of masonry construction containing 4,048 square feet of living area¹. The dwelling is 72 years old. Features of the dwelling include a full partially finished basement, central air conditioning, a fireplace and a 2-car garage².

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on three comparable properties described as 2-story masonry dwellings that range in age from 60 to 82 years old. The comparable dwellings range in size from 2,466 to 3,242 square feet of living area. All comparables feature full or partial basements, one of which is finished. All have fireplaces and 2-car garages. One has central air conditioning. The comparables have improvement assessments ranging from \$14.75 to \$23.41 per square foot of living area. The subject's improvement assessment is \$20.86 per square foot of living area. Based on this

¹ The appellants list the subject's size as 2,848 square feet of living area in the original analysis grid but list the subject's size as 4,048 square feet of living area in the analysis grid submitted in rebuttal.

² The appellants claim in the analysis grid and in Section IV of the appeal that the subject has a full basement with some degree of finish. The property characteristics sheet and the property details sheet both indicate the subject has a basement. The board of review's analysis grid indicates the subject has a slab foundation.

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 masonry dwellings that range in age from 67 to 73 years old. The dwellings range in size from 3,441 to 3,627 square feet of living area. All comparables feature partial finished basements, central air conditioning, fireplaces and 2 or 2½-car garages. These properties have improvement assessments ranging from \$21.00 to \$23.04 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellants re-submitted the original evidence plus one new comparable property and claim their comparables are more similar to the subject than the board of review comparables.

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 finds it cannot consider the new comparable property submitted as evidence by the appellants in rebuttal. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

The Board finds the comparables 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 \$21.00 to \$23.04 per square foot of living area. The subject's improvement assessment of \$20.86 per square foot of living area is below the range established by these most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the

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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: May 20, 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.