



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

APPELLANT: Anne Bowhay & Jeffrey Hanneman
DOCKET NO.: 08-20776.001-R-1
PARCEL NO.: 16-18-218-016-0000

The parties of record before the Property Tax Appeal Board are Anne Bowhay & Jeffrey Hanneman, 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: \$ 3,749
IMPR.: \$ 31,262
TOTAL: \$ 35,011

Subject only to the State multiplier as applicable.

ANALYSIS

The subject consists of a 3,125 square foot parcel improved with an 87-year-old, two-story, single-family dwelling of stucco construction containing 1,276 square feet of living area and located in Oak Park Township, Cook County. Features of the residence include one and one-half bathroom, a full-unfinished basement, and a two-car detached garage.

The appellant, Anne Bowhay, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellants submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellants also submitted photographs of the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellants' documents, the four suggested comparables consist of two-story, single-family dwellings of stucco construction located on the same street and block as the subject. The improvements range in size from 1,616 to 1,942 square feet of living area and range in age from 90 to 95 years old. The comparables contain from one and one-half to two and

one-half bathrooms and a partial or full-unfinished basement. Three comparables have a two-car detached garage. The improvement assessments range from \$21.65 to \$23.68 per square foot of living area.

At hearing, the appellant argued the appellants' comparables are similar to the subject in exterior construction, age and location. Based on the evidence submitted, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$35,011. The subject's improvement assessment is \$31,262 or \$24.50 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of stucco construction located within one-quarter mile of the subject. The improvements range in size from 1,248 to 1,392 square feet of living area and range in age from 88 to 101 years old. The comparables contain one or one and one-half bathroom, a full-unfinished basement and a two-car garage. The improvement assessments range from \$25.49 to \$28.74 per square foot of living area.

At hearing, the board of review's representative stated that the board's comparables are similar to the subject in size, age, exterior construction and location and indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

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 appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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 overcome this burden.

The Board finds the board of review's comparables to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, amenities, age, design, exterior construction and location and have improvement assessments ranging from \$25.49 to \$28.74 per square foot of living area. The subject's per square foot improvement assessment of \$24.50 falls below the range established by these properties. The Board further finds the appellant's comparables significantly larger in size of living

area as compared to the subject and accorded less weight. Accepted assessment theory suggests that as building size increases the value per square foot decreases, all other things being equal. In the instant case, the Board finds this theory is exemplified, the larger dwellings have lower per square foot assessments, and the smaller dwellings have higher per square foot assessments. After considering adjustments and the differences in both parties' suggested 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.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence 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

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

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: July 22, 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.