FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Paul M. & Diane G. Ehlman
DOCKET NO.: 08-21014.001-R-1 through 08-21014.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Paul M. & Diane G. Ehlman, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-21014.001-R-1	08-11-418-010-0000	6,600	14,057	$20,657
08-21014.002-R-1	08-11-418-011-0000	9,459	14,057	$23,516

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame and masonry construction containing 1,774 square feet of living area. The dwelling is 55 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage. The site consists of two parcels which combined contain 18,249 square feet of land area. The property is located in Mount Prospect, Elk Grove Township, Cook County.

The appellants' appeal is based on unequal treatment in the assessment process as to the land assessment only; no dispute was raised concerning the improvement assessment. The appellants submitted information on ten comparable parcels which adjoin the Mt. Prospect Golf Course. Contrary to the appellants' contention that the properties are all in the same neighborhood code as assigned by the assessor, the evidence reveals that the subject is in neighborhood code 100 whereas all of the comparables are in neighborhood code 95. The parcels range in size from 15,015 to 23,616 square feet of land area with land assessments ranging from $11,411 to $17,948 or $0.76 per square foot of land area. The subject two parcels have a total land assessment of $16,059 or $0.88 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's total land assessment to $13,869 or $0.76 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of $44,173 was disclosed. The board of review presented descriptions and assessment information on four comparable properties located in neighborhood code 100. The parcels range in size from 9,440 to 19,061 square feet of land area and have land assessments ranging from $8,307 to $16,773 or $0.88 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants contend that the four comparables presented by the board of review are an attempt to divert the Board's attention from the disparity of land assessments situated on the Mt. Prospect Golf Course shown by appellants' ten comparables. In essence, the appellants contend that the four comparables presented by the board of review also have improper land assessments.

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 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). 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.

The parties submitted a total of 14 comparable properties to support their respective positions. None of the comparables presented by the appellants was located in the same neighborhood code assigned by the assessor as the subject while each of the comparables presented by the board of review was located in neighborhood code 100 like the subject. The Board finds the comparables submitted by the board of review were most similar to the subject in location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had land assessments that ranged from $8,307 to $16,773 or $0.88 per square foot of land area. The subject's total land assessment of $16,059 or $0.88 per square foot of land area is identical on a per-square-foot basis to these most similar comparables in location.

Although the appellants argued assessment inequity with respect to the land, the Property Tax Appeal Board's review is not limited to the land assessment only in determining the correct assessment of the subject property. Section 16-160 of the Property Tax Code clearly provides that the Property Tax Appeal Board may review property assessments appealed to it. (35 ILCS

200/16-160). The Property Tax Code clearly indicates that real property includes not only land but also the improvements on the land. Real property is defined as:

> The land itself, with all things contained therein, and also all buildings structures and improvements, and other permanent fixtures thereon ***. (35 ILCS 200/1-130(a).)

Therefore, an appeal to the Property Tax Appeal Board of a property includes both the land and the improvements. Showplace Theatre Co. v. Property Tax Appeal Board, 145 Ill.App.3d 774, 776, 495 N.E.2d 1312, 99 Ill.Dec. 577 (2nd Dist. 1986). Additionally, although section 9-155 of the Property Tax Code provides that the assessed value of properties, improvements and total valuation shall be set down in separate columns (35 ILCS 200/9-155), this does not change the fact that together those assessed values constitute a single assessment of the property. Showplaces Theatre Co., 145 Ill.App.3d at 776, 495 N.E.2d 1312, 99 Ill.Dec. 577; In re Tax Objections of Hutchens, 34 Ill.App.3d 1039, 1042, 341 N.E.2d 169 (4th Dist. 1976). Thus, the Property Tax Appeal Board will examine the entire assessment of the subject property to determine whether or not the property is inequitably assessed.

When an appeal is based on assessment inequity, the appellants have the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

> "the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]
>
> Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for 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 in its general operation. A practical uniformity, rather than an absolute one, is

> the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the supreme court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21.

In this appeal the appellants provided information on ten improved comparables. Based on the underlying data sheets, these ten comparables had total assessments ranging from $54,626 to $92,773 whereas the subject has a total assessment of $44,173, thus indicating that the ten comparables have market value significantly greater than that of the subject property. In contrast, the four comparables presented by the board of review have total assessments ranging from $42,342 to $47,986 reflecting an estimated market value much more similar to the subject property. Based on this record, the Board finds that the appellants have not presented comparable properties that reflect similar market values to the subject property and thus, the analysis that the per-square-foot land assessment of the subject is excessive lacks merit.

Based on the foregoing, the Board finds the appellants have failed to establish a lack of land assessment uniformity by clear and convincing evidence and thus a reduction in the subject's land 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.

Chairman

Member

Member

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: February 24, 2012

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.