



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

APPELLANT: Elaine Purnell
DOCKET NO.: 08-21267.001-R-1
PARCEL NO.: 11-18-420-013-0000

The parties of record before the Property Tax Appeal Board are Elaine Purnell, the appellant, by attorney James E. Doherty of Thomas M. Tully & Associates 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: \$27,840
IMPR: \$109,553
TOTAL: \$137,393

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property appears to consist of two improvements situated on one parcel. Building #1 is a two-story single-family building of frame and masonry construction containing 6,090 square feet of living area. The dwelling is 109 years old. Features include a full unfinished basement and two fireplaces. Building #2 is a 1.5-story dwelling of frame construction that is 114 years old. The dwelling has 1,635 square feet of living area and a partial unfinished basement. Features include a fireplace and two-car garage. The subject property is located in Evanston Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process and contention of law as the bases of the appeal on building #1. In addition, the appellant argued the county erroneously calculated the size of building number 1. No data was submitted as to building #2. The appellant submitted information on four comparable properties described as two-story stucco, masonry, or frame and masonry dwellings that range in age from 45 to 119 years old. The comparable buildings range in size from 5,835 to

6,982 square feet of living area. Features include a full basement. One comparable has a finished recreation room in the basement. Two comparables have central air conditioning and one comparable has a two-car attached garage. Three comparables have a fireplace and one comparable has two fireplaces. These properties have improvement assessments ranging from \$97,679 to \$146,167 or from \$16.53 to \$21.27 per square foot of living area. The appellant's analysis indicates the subject has an improvement assessment of \$109,553 or \$23.20 per square foot of living area based on acclaimed dwelling size of 4,722 square feet. However, the appellant's analysis did not disclose that the subject parcel contains two separate dwellings. The appellant's assessment analysis uses the subject parcel's combined 2008 improvement assessment for both buildings, but only uses the purported size and characteristics of the larger dwelling in support of the inequity claim.

With regard to the subject dwelling's size, the appellant submitted a sketch of the subject's floor plan that appears to have been provided in an appraisal. The sketch indicates the subject property contains a total of 4,722 square feet of living area in the two levels. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$91,622 based on 4,722 square feet of living area.

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 three comparable properties consisting of two-story frame, masonry, or stucco dwellings that range in age from 97 to 119 years old. The dwellings range in size from 6,077 to 6,721 square feet of living area. Features include full unfinished basements. Fireplaces ranged from 2 to 6 and two comparables have two-car garages. These properties have improvement assessments ranging from \$107,976 to \$124,742 or from \$17.76 to \$19.80 per square foot of living area. Given that the subject consists of two buildings, the subject's improvement assessment of \$109,553 reflects an improvement assessment of \$14.18 per square foot for both buildings. 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 appellant submitted a sketch of the subject's floor plan indicating the subject property contains 4,722 square feet of living area. The Property Tax Appeal Board accords this evidence little weight. There was no evidence indicating who prepared the sketch or the method in which the preparer determined the subject's dwelling size, that being from interior or exterior measurements. The sketch is a drawing of the main and upper levels with calculations showing 2,492.91 square feet on the main

level and 2,279.54 square feet on the upper level. Both the appellant and the board of review submitted copies of the subject property's property record card or assessor's data sheet indicating the subject property is a two-story residence containing 6,090 square feet of living area. The record card and data sheet also indicated the subject property has a partial attic finished in living area. There is no mention of the attic space in the appellant's sketch or in the evidence submitted by the appellant. The Board finds the best evidence of the subject's size is the property record card and data sheet indicating the subject dwelling contains 6,090 square feet of living area. As a result, the Board finds the subject property contains 6,090 square feet of living area.

The appellant's contention of law argument was given little weight. The appellant argues the market values of comparable properties justified a reduction. The basis for this assertion was conversion of the assessments of the comparables to an estimated market value using the level of assessments in Cook County. Thus, this is no different from analyzing the "raw" assessments as discussed herein previously and no sales were provided to establish market value. The Board gave this argument little weight.

The appellant also 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 appellant argued the subject property's improvements were inequitably assessed. The Property Tax Appeal Board accords the appellant's inequity claim little weight. The Board finds the appellant failed to disclose that the subject parcel contains two individual dwellings containing 6,090 and 1,635 square feet of living area, respectively. Thus, the Board finds the comparative analysis submitted by the appellant wherein only one of the subject's dwellings' characteristics was analyzed using both dwellings' assessments was improper and resulted in a flawed analysis and an incorrect assessment conclusion.

The Board further finds the appellant's own comparables support the larger dwelling's improvement assessment. The subject's property record cards for 2008 show the assessment breakdown between the two buildings as \$91,962 for building #1 and \$17,591 for building #2 for a total of \$109,553. The appellant's comparables ranged in size from 5,835 to 6,982 square feet of living area and had improvement assessments ranging from \$16.53 to \$21.27 per square foot of living area. The Board finds the subject dwelling #1's improvement assessment based on 6,090 square feet is \$15.10 per square foot of living area. This is below the range established by the appellant's comparables.

Therefore, The Property Tax Appeal Board finds that the appellant has not demonstrated with clear and convincing evidence that the subject's improvement is inequitable 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: July 19, 2013

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.