FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Joykutty Skariah
DOCKET NO.: 08-21699.001-R-1
PARCEL NO.: 14-19-232-037-0000

The parties of record before the Property Tax Appeal Board are Joykutty Skariah, the appellant, by attorney Joel R. Monarch 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:	$12,722
IMPR.:	$44,643
TOTAL:	$57,365

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 4,188 square feet of living area. The dwelling is 118 years old. The structure is a multi-family residence with two units. Features of the residence include a partial unfinished basement and central air conditioning. The property has a 2,700 square foot site and is located in Lake View Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as two or three-story dwellings of masonry or frame construction that ranged in size from 4,178 to 4,294 square feet of living area. Two of the dwellings were 98 years old and the third was 120 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a partial unfinished basement. One of the comparables has a one-car garage and a second comparable has a two-car garage. The comparables have improvement assessments ranging from $31,403 to $34,048 or from $7.31 to $8.15 per square foot of living area. The subject's improvement assessment is $44,643 or $10.66 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $32,543 or $7.77 per square foot 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 four comparable properties improved with two-story dwellings of frame construction that range in size from 1,600 to 3,990 square feet of living area. The dwellings ranged in age from 105 to 115 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a partial unfinished basement. One comparable has central air conditioning and two comparables have a 1.5-car garage. These properties have improvement assessments ranging from $31,502 to $44,945 or from $11.01 to $19.69 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 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 appellant has not met this burden.

The parties to the appeal submitted a total of seven comparable properties for the Board's consideration. The Board finds the appellant's comparables are most similar to the subject in size while the board of review's comparables are the most similar to the subject in exterior construction and age. The Board gave diminished weight to board of review comparable #1 due to the significant size disparity when compared to the subject. The Board finds the best comparables in the record are appellant's comparable #1 and board of review's comparable #2. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of $8.15 and $11.26, respectively, per square foot of living area. The subject's improvement assessment of $10.66 per square foot of living area falls within the range established by the best comparables in this record. The remaining comparables (appellant's numbers 2 and 3 and board of review's comparables numbers 3 and 4) would all require some adjustments to their assessments for differences between them and the subject property for age or size. These comparables had improvement assessments of from $7.31 to $11.26 per square foot of living area. The subject's improvement assessment of $10.66 per square foot of living area falls within the range established by these comparables. After considering adjustments and the

differences in both parties' comparables when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable. The Board further finds that a reduction in the subject's assessment is not warranted.

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 appellant 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

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: July 19, 2013

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.