



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

APPELLANT: Jeanette Pach
DOCKET NO.: 08-22050.001-R-1
PARCEL NO.: 23-02-400-076-0000

The parties of record before the Property Tax Appeal Board are Jeanette Pach, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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: \$ 8,895
IMPR.: \$ 14,060
TOTAL: \$ 22,955

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a single-family dwelling of frame construction. The dwelling is 60 years old. Features of the home include a full unfinished basement, central air conditioning, and a one and one-half car garage. The subject property is classified as a class 2-03 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Hickory Hills, Palos Township, Cook County.¹

The subject dwelling's story height and living area are at issue in this appeal. According to the appellant, the dwelling is one-story with 1,152 square feet of living area. The appellant produced no evidence in support of these claims. According to the board of review, the dwelling is one and one-half story with 1,388 square feet of living area. To support these claims, the board of review submitted the subject's property characteristic sheet as well as a photograph of the subject dwelling.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four suggested comparable properties described as frame or masonry dwellings. The comparable properties have the same assigned neighborhood and classification codes as the subject. The

¹ Class 2-03 is a one-story residence, any age, 1,000 to 1,800 square feet.

appellant did not provide any information on the comparables' story heights. The comparable dwellings are from 38 to 60 years old and contain from 1,160 to 1,800 square feet of living area. Each comparable has a garage; two have fireplaces; and one has central air conditioning. The appellant did not provide any information on the comparables' foundations. The comparables have improvement assessments ranging from \$12,364 to \$18,107 or from \$7.36 to \$11.06 per square foot of living area. According to the appellant, the subject's improvement assessment is \$14,060 or \$12.20 per square foot of living area; however, that calculation is based on the subject dwelling having 1,152 square feet of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$10,793.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$22,955 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of one and one-half story dwellings of frame construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. The dwellings are from 48 to 62 years old and contain from 1,251 to 1,440 square feet of living area. Two comparables have crawl-space foundations, and two have full basements, one of which is finished. Three comparables have central air conditioning; one has a fireplace; and three have garages. These properties have improvement assessments ranging from \$14,338 to \$17,588 or from \$10.17 to \$14.06 per square foot of living area. According to the board of review, the subject's improvement assessment is \$14,060 or \$10.13 per square foot of living area; however, that calculation is based on the subject dwelling having 1,388 square feet 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 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 claims that the subject dwelling is one-story with 1,152 square feet of living area but submitted no evidence to support these claims. The board of review claims the subject dwelling is one and one-half story with 1,388 square feet of living area. The board of review produced the subject's property characteristic sheet and photographic evidence which confirms the

board of review's claims. Consequently, the Board finds that the board of review produced the best evidence with respect to establishing the subject's design and size. Based on the evidence in the record, the Board finds that the subject dwelling is a one and one-half story dwelling with 1,388 square feet of living area.

Both parties presented assessment data on a total of eight suggested comparables. The appellant's comparable #1 has less living area than the subject, and comparables #2 through #4 have considerably more. In addition, the appellant did not provide any information on the comparables' foundations, which detracts from the weight of the evidence. As a result, the appellant's comparables received reduced weight in the Board's analysis. The board of review comparables #2 and #3 have crawl-space foundations and also received reduced weight in the Board's analysis. The Board finds the board of review comparables #1 and #4 were more similar to the subject in foundation, design, size, age, exterior construction, and location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables have improvement assessments of \$16,448 and \$17,588 or \$11.42 and \$14.06 per square foot of living area, respectively. The subject's improvement assessment of \$14,060 or \$10.13 per square foot of living area is less than the improvement assessments for the best comparables in the record. After considering adjustments and the differences in both parties' 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.

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: August 23, 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.