FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: David & Joanne Evans
DOCKET NO.: 08-22267.001-R-1
PARCEL NO.: 09-26-418-006-0000

The parties of record before the Property Tax Appeal Board are David & Joanne Evans, the appellant(s); 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:	$ 12,800
IMPR.:	$ 30,030
TOTAL:	$ 42,830

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 125-year-old, one-story, single-family dwelling of frame construction located in Maine Township, Cook County. Features of the residence include one bathroom, a full-unfinished basement, central air-conditioning and a two-car detached garage. At hearing, the parties agreed that the subject contains 960 square feet of living area.

The appellants, David and Joanne Evans, 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 one-story or one and one-half story, single-family dwellings of stucco, masonry or frame and masonry construction located within five blocks of the subject. The improvements range in size from 1,415 to 1,708 square feet of living area and range in age from 55 to

86 years old. The comparables contain from one to two and one-half bathrooms, a partial or full-unfinished basement and a one-car or two-car garage. Two comparables have central air-conditioning and fireplaces. The improvement assessments range from $3.00 to $26.02 per square foot of living area.

At hearing, the appellants argued the appellants' comparables are superior to the subject in exterior construction, age and size but have a lower assessment per square foot than the subject. 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 $42,830. The subject's improvement assessment is $30,030 or $31.28 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 one-story, single-family dwellings of frame construction with the same neighborhood code as the subject. Three comparables are located within one-quarter mile of the subject. The improvements range in size from 1,007 to 1,350 square feet of living area and range in age from 84 to 129 years old. The comparables contain one or one and one-half bathrooms and a full-finished or unfinished basement. Two comparables have a fireplace and three comparables have a one-car or two-car garage. The improvement assessments range from $28.29 to $41.87 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.

In rebuttal, the appellants submitted a one-page letter reiterating the appellants' contentions.

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 $28.29 to $41.87 per square foot of living area. The subject's per square foot improvement assessment of $31.28 falls within the range established by these properties. The Board further finds the appellant's four comparables significantly larger in size of living area as compared to the subject. 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' 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.

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: May 20, 2011

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.