



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

APPELLANT: Lydecker Josephine
DOCKET NO.: 08-22547.001-R-1
PARCEL NO.: 09-35-120-005-0000

The parties of record before the Property Tax Appeal Board are Lydecker Josephine, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 11,328
IMPR.: \$ 54,327
TOTAL: \$ 65,655

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 8,850 square foot parcel of land improved with a 91 year old, two-story, frame, single-family dwelling with one and one-half baths, air conditioning, and a two car garage. The appellant argued unequal treatment in the assessment process of the subject's improvement as the basis of this appeal. Specifically, the appellant argued that the subject's size is not accurately reflected in its assessed value.

The appellant argued that the subject contains 2,786 square feet of living area. In support, the appellant submitted a copy of the plat of survey, a signed affidavit by the appellant stating that subject contains approximately 1,500 square feet of living area on the first floor and 1,200 square feet of living area on the second floor totaling 2,700 square feet of living area, and a sketch addendum outlining the interior dimensions of each room and floors totaling 2,728 square feet of living area excluding the garage.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$85,974 was disclosed. This assessment reflects a market value of \$895,562

or \$233.95 per square foot of living area using the Illinois Department of Revenue's 2008 three-year median level of assessment for class 2 property of 9.60%. The board of review lists the subject as containing 3,828 square feet of living area and included the property characteristic printout to support this. In support of the subject's assessment, the board of review submitted descriptions and assessment information for four properties located within the subject's neighborhood. These properties are described as two-story, masonry or frame, single-family dwellings with between one and one-half and three baths, a full unfinished and finished basement, and air conditioning for two of the properties. The properties range: in age from 7 to 81 years old; in size from 2,621 to 4,032 square feet of living area; and in improvement assessments from \$27.02 to \$28.09 per square foot of living area. No sales data was included for these properties. 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 appellant contends unequal treatment in the subject's improvement assessment as the basis of this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has met this burden.

As to the subject's size, the Board finds that the appellant did submit sufficient evidence to show the county has incorrectly listed the subject's size. The Board finds the per the appellant's sketch addendum, the subject contains 2,728 square feet of living area. Therefore, the subject's improvement assessment based on 2,728 square feet of living area shall be reduced to \$54,327 per the current assessed value of \$19.50 per square foot of living area. The Board finds that the subject's improvement assessment is not equitable, and a reduction in the subject's assessment is warranted.

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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: November 22, 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.