FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Elaine Frank
DOCKET NO.: 08-22853.001-R-1
PARCEL NO.: 05-17-312-072-0000

The parties of record before the Property Tax Appeal Board are Elaine Frank, the appellant, by attorney Michael E. Crane of Crane & Norcross 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:	$90,604
IMPR.:	$149,264
TOTAL:	$239,868

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of masonry construction containing 4,500 square feet of living area. The dwelling is 31 years old. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces, four full bathrooms and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on six comparable properties described as 1.5-story masonry, stucco, or frame and masonry single family dwellings that range in age from 53 to 85 years old. The comparable dwellings range in size from 2,736 to 4,135 square feet of living area. Five of the six comparables have partial basements, three with recreation rooms, and the sixth has a full basement with a recreation room. All of the comparables have two-car garages. Each has at least one fireplace and all but one of the comparables has central air conditioning. All six of the comparables have living area in the attic. The comparables have improvement assessments ranging from $44,644 to $103,874 or from $11.81 to $27.25 per square foot of living area. The subject's improvement assessment is $33.17 per

square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

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 consisting of one-story frame single-family dwellings that range in age from 48 to 55 years old. The dwellings range in size from 2,649 to 4,696 square feet of living area. Two of the comparables have partial basements with recreation rooms and two of the comparables have full unfinished basements. Garages range from 2 car to 3.5 car garages and three of the comparables have 2 fireplaces while the fourth comparable has three fireplaces. The four properties submitted by the board of review have improvement assessments ranging from $92,715 to $163,669 or from $34.85 to $35.97 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 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 of proof.

The parties to the appeal submitted a total of 10 properties suggested as being comparable to the subject. The Property Tax Appeal Board gives diminished weight to appellant's comparables #1, #2, #3 and board of review's comparables #3 and #4. These comparables had living areas ranging in size from 2,649 to 3,267 square feet, considerably smaller than the subject property. In addition, all three of these comparables submitted by the appellant have full attics with living area while the subject has no attic. Appellant's comparables #1 and #2 are 76 and 85 years old respectively. The subject is 31 year old. The Board finds these comparables have too much dissimilarity to offer a supportable indication of uniform assessment for the subject property. The Board finds the most similar comparables to the subject in size, style, exterior construction, features and age are board of review's comparables #1 and #2 and to a lesser degree appellant's comparables #4 and #5. Due to their similarities to the subject, these four comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $22.88 to $35.55 per square foot of living area. In comparison, the subject's assessment of $33.17 per square foot of living area is within the

range of the comparables and is supported by the comparables' assessments.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds 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.

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: November 30, 2012

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.