



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

APPELLANT: Judith A. Collins  
DOCKET NO.: 08-22989.001-R-1  
PARCEL NO.: 28-04-303-002-0000

The parties of record before the Property Tax Appeal Board are Judith A. Collins, the appellant; 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:** \$ 25,490  
**IMPR.:** \$ 17,236  
**TOTAL:** \$ 42,726

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property contains a 57,934 square foot parcel of land improved with a two-story dwelling of frame construction containing 4,309 square feet of living area. The dwelling is 11 years old. Features of the home include a three-car garage and air conditioning.

The appellant raised three arguments: that the bath count proffered by the county is inaccurate; and that improvement assessment amount proffered by the county is inaccurate; and that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the subject's bath count, the appellant submitted conflicting evidence in her pleadings indicating that the subject contains four baths or four and one half-baths. In contrast, the board submitted a property characteristic printout, indicating a four and one half-bath count for the subject property.

As to the improvement assessment amount, the appellant submitted a comparable sales assessment grid analysis that describes the subject as having an improvement assessment of \$22,283. In contrast, the board submitted their notes on appeal which reflect the subject as having an improvement assessment of \$17,236 after the board of review's reduction.

In support of the equity argument, the appellant submitted information on three comparable properties described as one-story to two-story, frame dwellings that range: in age from 52 to 60 years old; in size from 900 to 1,440 square feet of living area; and in improvement assessments from \$10.26 to \$13.91 square feet of living area. The subject's improvement assessment is \$5.17 per square feet of living area, based upon the appellant's improvement assessment of \$22,283. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In testimony, the appellant argued that she wants to be assessed at the same amount as her neighbor, or comparable #1 who has an improvement assessment of \$12,516, indicating a market value of \$203,000. She further argues that her property is similar to this comparable. This property contains 900 square feet of living area, while the subject contains 4,309.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$42,726 was disclosed. The board of review presented descriptions and assessment information on two comparable properties consisting of two-story, frame and masonry or masonry dwellings that are seven years old. The dwellings range in size from 4,145 to 4,212 square feet of living area. Features include three full baths or three and one half-baths, and a three-car garage. These properties have improvement assessments ranging from \$9.59 to \$9.92 per square foot of living area. The subject's improvement assessment of \$17,236 reflects an assessment of \$4.00 per square foot of living area.

In addition, the board provided sales data for comparable #2. It sold on March 1, 2007 for a price of \$580,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Board further finds a reduction in the subject's assessment is not warranted.

As to the subject's bath count the Board finds that the best evidence submitted was the board of review's property characteristic printout, indicating a four and one half-bath count for the subject property.

As to the subject's improvement assessment the Board finds that the best evidence submitted was the board of review's notes on

appeal which indicate that there was a reduction to the subject's improvement assessment from \$22,283 to \$17,236, or a \$4.00 per square foot of living area.

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 Board finds all the comparables submitted were similar to the subject in location, size, exterior construction and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$9.59 to \$10.43 per square foot of living area. The subject's improvement assessment of \$4.00 per square foot of living area is far below the range established by the most similar comparables. 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: June 22, 2012

*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.