



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

APPELLANT: George Smith
DOCKET NO.: 08-23422.001-R-1
PARCEL NO.: 12-25-319-007-0000

The parties of record before the Property Tax Appeal Board are George Smith, the appellant, by attorney Anthony M. Farace, of Amari & Locallo 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: \$ 13,410
IMPR.: \$ 27,212
TOTAL: \$ 40,622

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story dwelling of frame construction containing 1,788 square feet of living area. The dwelling is 55 years old. Features of the home include a full finished basement and a two-car garage. The property has a 9,861 square foot site and is located in Elmwood Park, Leyden Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on four comparable properties described as one or one and one-half story dwellings of masonry, frame, or frame and masonry construction that range in size from 1,226 to 1,756 square feet of living area. The dwellings range in age from 40 to 84 years. Each comparable has the same assigned neighborhood code as the subject property. Each comparable has a garage, either one or two-car. One comparable dwelling has central air conditioning and a fireplace. Two comparables have full unfinished basements; one has a partial finished basement; and another has a crawl-space foundation. The comparables have improvement assessments ranging from \$11,716 to \$23,495 or from \$9.56 to \$13.38 per square foot of living area.

The subject's improvement assessment is \$27,212 or \$15.22 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$17,093 or \$9.56 per square foot of living area.

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 improved with one and one-half story dwellings of frame and masonry construction that range in size from 1,710 to 1,785 square feet of living area. The dwellings range in age from 56 to 79 years. Each has the same assigned neighborhood code as the subject property. Each comparable has a two-car garage; three comparables have central air conditioning; and one has a fireplace. Each dwelling has a finished basement, either full or partial. These properties have improvement assessments ranging from \$28,029 to \$30,797 or from \$15.86 to \$18.01 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 appellant has not met this burden.

Both parties submitted eight comparable properties with the same neighborhood code as the subject. However, the appellant's comparables #1 through #3 and the board of review's comparable #4 are significantly older than the subject, and the appellant's comparable #1 is also much smaller in size than the subject. As a result, these comparables received reduced weight in the Board's analysis. The Board finds the board of review's comparable #2 is the most similar to the subject in age and size. In addition, the appellant's comparable #4 and the board of review comparables #1 and #3 are very similar to the subject in size and similar in age. 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 \$13.38 to \$18.01 per square foot of living area. The subject's improvement assessment of \$15.22 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing

evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct 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.

Ronald 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: July 19, 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.