



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

APPELLANT: Cathy Baut  
DOCKET NO.: 08-23449.001-R-1  
PARCEL NO.: 02-19-203-013-0000

The parties of record before the Property Tax Appeal Board are Cathy Baut, the appellant, by attorney Michael Griffin 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:** \$ 13,001  
**IMPR.:** \$ 32,399  
**TOTAL:** \$ 45,400

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame and masonry construction containing 1,907 square feet of living area. The dwelling is 40 years old. Features of the home include a partial unfinished basement, a fireplace, and a two-car attached garage. The subject is classified as a class 2-04 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Inverness, Palatine Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as one or one and one-half story frame dwellings. The comparable dwellings range in age from 47 to 52 years old, and they range in size from 2,100 to 2,872 square feet of living area. The appellant's attorney did not disclose any information on the comparables' proximity to the subject. Based on their parcel index numbers, one of the comparables is located near the subject property. Two dwellings have central air conditioning, and two comparables have a garage and one or two fireplaces. However, the appellant's attorney did not provide any information on the comparables' foundations. The comparables have improvement assessments ranging from \$30,893 to \$44,173 or from \$14.71 to \$15.65 per square foot of living area. The subject's improvement assessment is \$32,399 or \$16.99 per

square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$28,054 or \$14.71 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$45,400 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story frame and masonry dwellings that range in age from 33 to 53 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The dwellings range in size from 1,898 to 2,163 square feet of living area. Two comparables have partial unfinished basements, and two have crawl-space foundations. Each comparable has a fireplace; three have a garage; and two have central air conditioning. These properties have improvement assessments ranging from \$36,183 to \$41,901 or from \$19.06 to \$20.70 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.

Both parties presented assessment data on a total of seven equity comparables. The appellant's attorney did not disclose any information on the comparables' foundations. In addition, the appellant's comparables had frame exterior construction compared to the subject's frame and masonry exterior; comparables #2 and #3 were over 10 years older than the subject and were larger in size; and comparable #1 differed in design. As a result, the appellant's comparables received reduced weight in the Board's analysis. The board of review's comparables #3 and #4 were over 10 years older than the subject, and both had crawl-space foundations. As a result, these comparables also received reduced weight. The Board finds the board of review's comparables #1 and #2 were very similar to the subject in design, exterior construction, size, and most features. Both comparables had partial unfinished basements like the subject, and comparable #1 was most similar to the subject in age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$41,259 and \$41,901 or \$19.07 and \$20.31 per square foot of living area. The subject's improvement assessment of \$32,399 or \$16.99 per square foot of living area

falls below these 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.

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.



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Chairman



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Member



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Member



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Member



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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: April 20, 2012



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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.