



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

APPELLANT: Donna-Lee Trotter
DOCKET NO.: 08-23564.001-R-1
PARCEL NO.: 05-27-404-018-0000

The parties of record before the Property Tax Appeal Board are Donna-Lee Trotter, the appellant, by attorney Donald T. Rubin, of Rubin & Norris 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: \$ 103,241
IMPR.: \$ 237,914
TOTAL: \$ 341,155

Subject only to the State multiplier as applicable.

ANALYSIS

The subject is situated on 31,476 square feet of land and is improved with a 53 year old, one-story, masonry, single-family dwelling. The subject's improvement size is 2,790 square feet of living area, which equates to an improvement assessment of \$85.27 per square foot of living area. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted a brief and descriptive and assessment information for the subject and five properties suggested as comparable to the subject and located within one mile from the subject or on the subject's street. The appellant's brief indicates the subject contains 31,476 square feet of land and makes no mention of any issue regarding the subject's land size; however, the appellant's grid sheet indicates the subject has 7,980 square feet of land. No evidence was provided to support the land size of 7,980 square feet.

The appellant's comparables are described as one-story, one and one-half-story, or two-story, masonry or frame and masonry, single-family dwellings. The comparables range: in age from 46 to 80 years; in size from 2,643 to 4,934 square feet of living area; and in improvement assessment from \$70.33 to \$79.74 per

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

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of \$237,914 was disclosed. The board of review submitted the subject's property characteristic's sheet wherein the subject's land square footage is listed as 31,476 square feet. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject and located within the subject's neighborhood, The comparables are described as one-story, frame or masonry, single-family dwellings. The comparables range: in age from 44 to 50 years; in size from 2,514 to 4,294 square feet of living area; and in improvement assessment from \$85.00 to \$99.34 per square foot of living area. The comparables have several amenities. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

At hearing, Attorney Caitlin Fitzpatrick, of Rubin & Norris, LLC, appeared on behalf of the appellant. Ms. Fitzpatrick indicated that in 2009 the subject's land assessment was reduced by the Cook County Assessor's office. According to the appellant's attorney, the land square footage was reduced after an assessor's office representative measured the subject's site to the dune line; however, no evidence was provided regarding this reduction. The board of review's representative rested on the previously submitted suggested comparables. In rebuttal, the appellant's attorney indicated that the board of review's comparables are located in different cities than the subject property.

After reviewing the record, considering the evidence, and hearing the testimony, the Property Tax Appeal Board (the "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 not met this burden.

As to the subject's land size, the Board finds that the best evidence of the subject's land size was offered by the board of review as the board submitted the subject's property characteristics sheet that indicated the subject contains 31,476 square feet of land. In contrast, the appellant's attorney presented no credible evidence to support the contention that subject contains less than 31,476 square feet of land or that there was a subsequent year assessment reduction based on a reduced land size. Based on the evidence in the record, the Board finds the subject property contains 31,476 square feet of land.

As to the appellant's equity argument, the Board finds Comparables #2, and #3 submitted by the appellant, and Comparable #4 submitted by the board of review were most similar to the subject in size, style, exterior construction, features, 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 \$76.00 to \$91.83 per square foot of living area. The subject's improvement assessment of \$85.27 per square foot of living area is within the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that 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

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 21, 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.