



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

APPELLANT: Karen Zucker
DOCKET NO.: 08-23840.001-R-1
PARCEL NO.: 05-17-200-099-0000

The parties of record before the Property Tax Appeal Board are Karen Zucker, the appellant, by attorney James P. Regan, of Fisk Kart Katz and Regan, Ltd. 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: \$ 58,964
IMPR.: \$ 206,884
TOTAL: \$ 265,848

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 23,776 square foot parcel of land improved with a 10-year old, two-story, masonry, single-family dwelling. The improvement contains 5,787 square feet of living area. Amenities include three full and two half baths, five bedrooms, central air conditioning, two fireplaces, a full, unfinished basement and an attached three-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted descriptive and assessment data for five suggested comparables located within one block of the subject. The properties are improved with a two-story, frame, masonry, or frame and masonry, single-family dwelling with two full and two half baths to five full and two half baths, central air conditioning, two to four fireplaces, a full finished or unfinished basement, and a three or four-car garage. They range: in age from four to ten years; in size from 5,176 to 6,327 square feet of living area; and in improvement assessment from \$28.50 to

\$31.18 per square foot of living area. The subject's improvement assessment is \$35.75 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted descriptive and assessment data as well as photographs relating to four suggested comparables, all of which are located in the subject's neighborhood and one of which is located on the same block as the subject. The properties are improved with a two-story, masonry, single-family dwelling. They range: in age from seven to twelve years; in size from 5,277 to 6,573 square feet of living area; and in improvement assessment from \$38.96 to \$40.16 per square foot of living area. The properties include three full and one half bath to six full and one half bath, four or five bedrooms, central air conditioning, one to four fireplaces, a full finished basement, and an attached three-car garage. The board of review's grid also evidenced the sales prices of these four suggested comparables on its grid sheet. These properties sold from June 2005 to February 2006 for prices that ranged from \$3,125,000 to \$3,531,000 or from \$493.52 to \$669.13 per square foot of living area, including land. 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.

The parties submitted a total of nine comparable properties for the Board's consideration. The Board finds that comparables #1 through #5 submitted by the appellant as well as comparables #1 through #4 submitted by the board of review are most similar to the subject in location, improvement size, age, and/or amenities. In analysis, the Board accorded the most weight to these comparables. These comparables ranged in improvement assessment from \$28.50 to \$40.16 per square foot of living area. The subject's improvement assessment at \$35.75 per square foot is within the range established by these 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 no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill2d. 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all 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.

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.