



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

APPELLANT: Kathleen Mansell  
DOCKET NO.: 08-24711.001-R-1  
PARCEL NO.: 22-34-211-003-0000

The parties of record before the Property Tax Appeal Board are Kathleen Mansell, 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: \$ 14,076**  
**IMPR: \$ 64,060**  
**TOTAL: \$ 78,136**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 19,550 square foot parcel improved with a ten-year old, two-story, single-family dwelling. The improvement contains four full and one half-bathrooms, one fireplace, a full basement and a three and one-half car garage.

The appellant's husband, Edward Mansell appeared at hearing. He testified that he has resided in the subject property with his wife, Kathleen Mansell, for 11 years and that both are in ownership thereof. The Board determined by this testimony and the board of review's evidence, which reflects Edward Mansell as the taxpayer of record, that there was proper standing to move forward to hearing. The appellant submitted evidence before the Property Tax Appeal Board arguing that the subject's improvement size and exterior construction is incorrect; and that there is unequal treatment in the assessment process of both the land and improvement as the bases of this appeal.

As to the improvement size, the appellant's grid analysis reflects that the subject's improvement contains 3,675 square feet of living area with frame and masonry exterior construction. In support of this assertion, the appellant submitted a color photograph of the subject property. The appellant testified that

the photographs of the subject reflect the property as of the assessment date of January 1, 2008 and that it reflects an improvement of frame and masonry exterior construction. As to the subject's size, he stated that his size assertion was based upon an architect's plan. In contrast, the board of review's grid analysis reflects 3,755 square feet of living area, which is also indicated on the subject's property characteristic printouts submitted into evidence.

As to the equity argument, the appellant submitted assessment data, descriptive information, as well as color photographs on four properties suggested as comparable to the subject located within a one-block radius of the subject. These properties are improved with a two-story, single-family dwelling of frame and masonry exterior construction. The improvements ranged: in age from seven to twelve years; in bathrooms from two full and one-half baths to six full baths; in size from 3,600 to 3,854 square feet of living area; and in improvement assessments from \$14.23 to \$18.34 per square foot of living area. Amenities include a partial or full basement and a multi-car garage. The properties range in land size from 16,500 to 19,250 square feet and in land assessments from \$12,763 to \$23,760. In addition, the analysis disclosed that the properties #3 and #4 sold from April, 2008, to June, 2008, for prices that ranged from \$610,000 to \$700,000.

However, at hearing, the board of review's representative testified that the improvement assessment data for the appellant's property #4 was incorrect, with the correct improvement assessment at \$46,240 or \$12.00 per square foot of living area. Further, the board's representative indicated that the square footage data reflected on the appellant's grid for properties #1 through #3 is incorrect. He stated that the correct size was obtained from the assessor's database website, which reflected the following square footage: 2,842; 2,732; and 3,591 square feet, respectively. Therefore, the adjusted improvement assessment range for the appellant's properties is from \$12.00 to \$20.24 per square foot.

At hearing, the appellant testified that his wife took the color photographs of the subject and the four suggested comparables and that these photographs accurately depict the properties as of the January 1, 2008 assessment date at issue. In addition, he stated that he is familiar with his suggested comparables and that they are of a condition similar to the subject property's improvement. As to the properties' improvement size, the appellant asserted that the subject's subdivision has a minimum size prerequisite of 3,200 square feet. Therefore, he believed that there was something wrong with the square footage of properties #1 and #2. Based upon this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$78,136. This total assessment reflected an improvement assessment of \$64,060 or \$17.06 per square foot using 3,755 square feet of

living area and a land assessment of \$14,076. In support of the assessment, the board of review submitted descriptive and assessment data on four properties suggested as comparable to the subject. The properties are improved with a two-story, single-family dwelling of masonry exterior construction with three full and one half-baths. They ranged: in age from seven to ten years; in size from 3,584 to 3,722 square feet of living area; and in improvement assessments from \$17.46 to \$19.13 per square foot of living area. Amenities include partial or full basement area, one to four fireplaces, and a three-car garage. In addition, these properties range in land size from 17,500 to 21,250 square feet and in land assessments from \$12,600 to \$15,300. The property characteristic printouts indicate that the subject and suggested comparables all have an improved lot unit price of \$4.50.

Moreover, the board's grid indicated that the subject and properties #1, #3 and #4 are accorded a deluxe condition, while property #2 is accorded an average condition by the assessor's office without further explanation. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board's representative testified that he had no personal knowledge of how the assessor makes condition determinations. As to the properties' proximity to the subject, he stated that property #1 and #2 range from 0.3 to 0.8 miles distance from the subject, while properties #3 and #4 are located two-blocks away from the subject.

In rebuttal, the appellant testified that he helped build the board's properties #3 and #4 and that he did not believe that the improvement square footage was correct as reflected in the board's grid analysis.

After considering the arguments and testimony presented as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was that there was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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 evidence, the Board finds that the appellant has not overcome this burden.

As to the improvement's size, the Board finds that the best evidence of size was submitted by the board of review via a copy of the subject's property characteristic printouts. Moreover, the appellant failed to provide a copy of the architect's plan, which he referred to in his testimony. Therefore, the Board finds that the subject's building contains 3,755 square feet of living area. Moreover, the Board finds that the subject's improvement contains frame and masonry exterior construction as

evidenced in the appellant's photograph and supported by the appellant's testimony.

As to the equity argument, the Board finds that the appellant failed to provide support documentation regarding the improvement size and/or assessment of the appellant's suggested comparables. In contrast, the board's representative testified that adjusted data for these properties was obtained from the assessor's website database. Therefore, the Board shall use the adjusted data proffered by the board of review's representative in this analysis. In addition, the appellant asserted a belief that the improvement size of the board's properties #3 and #4 was incorrect; however, he did not submit any documentation to support this belief and/or to rebut the board's submitted property characteristic printouts.

Upon review of the overall data, the Board further finds that comparables #3 and #4 submitted by the appellant as well as comparables #3 and #4 submitted by the board of review are most similar to the subject in location, style, improvement size, condition, age and/or amenities. Therefore, these comparables were accorded more weight in the Board's analysis. They range in improvement assessments from \$12.00 to \$19.10 per square foot of living area. The subject's improvement assessment of \$17.06 falls within the range established by these comparables.

As to the land argument, the Board finds that the appellants failed to proffer documentation regarding how the land assessment on the appellant's comparables was determined. In contrast, the board of review submitted property characteristic printouts reflecting that the subject and the board's properties all contain the same improved lot unit price of \$4.50. Therefore, the Board finds that no reduction is warranted to the subject's land assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject property was inequitably assessed by clear and convincing evidence and that a reduction 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.

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Chairman

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Member

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Member

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Member

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Acting 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: November 18, 2011

*[Handwritten Signature]*

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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.