



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

APPELLANT: Edward & Kathleen Mansell  
DOCKET NO.: 08-24712.001-R-1  
PARCEL NO.: 22-32-200-023-0000

The parties of record before the Property Tax Appeal Board are Edward & Kathleen Mansell, the appellants; 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:** \$ 13,203  
**IMPR.:** \$ 23,516  
**TOTAL:** \$ 36,719

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 110,032 square feet of land improved with a 42-year old, one-story, masonry, single-family dwelling. The improvement contains a full basement, one bathroom, and a two-car garage.

The appellant, Edward Mansell, appeared before the Property Tax Appeal Board arguing that the subject's improvement size 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 1,100 square feet of living area. In support of this assertion, the appellant submitted a color photograph of the subject property. In contrast, the board of review's grid analysis reflects 1,066 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, which are located within a three-block radius of the subject. These properties are improved with a one-story, frame, single-family dwelling. The improvements ranged: in age from 54 to 82 years; in bathrooms from one full to two full baths; in size from 1,340 to 1,730 square feet of living area; and in improvement assessments from \$15.38 to \$16.98 per square foot of living area. Properties #3 and #4 contain garage area. The properties range in land size from 34,865 to 67,779 square feet and in land assessments from \$6,972 to \$8,133. In addition, the appellants' evidence included a copy of a multiple-listing sheet reflecting the sale of another property in October, 2008, for a price of \$182,500.

At hearing, the appellant testified that the subject property is not an owner-occupied residence. In addition, he stated that he would stipulate to the improvement size reflected on the board of review's evidence at 1,066 square feet because he really guessed at the 1,100 square feet previously reflected on the grid analysis. He also stated that because the subject is rented, it is in average condition at best. He indicated that the submitted photographs accurately depict the properties as of the assessment date of January 1, 2008. Moreover, he testified that he had no personal knowledge of what source was used to obtain the improvement sizes for his suggested comparables. Based upon this evidence, the appellants requested a reduction in the subject's assessment.

As to the appellants' suggested comparables, at hearing, the board of review's representative testified that the improvement sizes for the appellants' properties were incorrect, pursuant to his review of the assessor's database website, which reflected the following official square footage data: 1,117; 1,360; 1,008 and 1,093 square feet, respectively. Therefore, the adjusted improvement assessment range for the appellants' properties is from \$19.51 to \$26.95 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$36,719. This total assessment reflected an improvement assessment of \$23,516 or \$22.06 per square foot using 1,066 square feet of living area and a land assessment of \$13,203. 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 one-story, masonry, single-family dwelling. They ranged: in age from 47 to 51 years; in baths from one to two; in size from 1,025 to 1,420 square feet of living area; and in improvement assessments from \$23.56 to \$30.86 per square foot of living area. Amenities include a full basement, while properties #2 through #4 also include a one-car or two-car garage.

In addition, these properties range in land size from 55,756 to 70,872 square feet and in land assessments from \$6,690 to \$8,504. The property characteristic printouts indicate that the subject

and the suggested comparables all have an improved lot unit price of \$0.75.

Moreover, the board's grid indicated that the subject and properties #1, #2 and #4 are accorded an average condition, while property #3 is accorded an average, renovated 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 properties range from one to two miles' distance from the subject.

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 appellants have not overcome this burden.

As to the improvement's size, the Board finds that the parties' stipulated to an improvement size of 1,066 square feet of living area.

As to the equity argument, the Board finds that the appellants failed to provide support documentation regarding the improvement size of the appellants' suggested comparables. In contrast, the board's representative testified that adjusted data for these properties was obtained from the assessor's database website; thereby, rebutting the appellants' asserted sizes. Therefore, the Board shall use the adjusted data proffered by the board of review's representative in this analysis.

Upon review of the overall data, the Board further finds that comparables #3 and #4 submitted by the appellants as well as comparable #2 submitted by the board of review are most similar to the subject in location, style, improvement size, age and/or amenities. Therefore, these comparables were accorded more weight in the Board's analysis. They range in improvement assessments from \$24.34 to \$30.86 per square foot of living area. The subject's improvement assessment of \$22.06 falls below 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 \$0.75. 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 appellants have 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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*[Handwritten Signature]*

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Member

\_\_\_\_\_  
Member

*[Handwritten Signature]*

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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.