



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

APPELLANT: Robert Cole
DOCKET NO.: 08-25103.001-R-1
PARCEL NO.: 13-31-307-023-0000

The parties of record before the Property Tax Appeal Board are Robert Cole, the appellant, by attorney Lisa A. Marino of Marino & Assoc., PC 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: \$7,925
IMPR.: \$24,553
TOTAL: \$32,478

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1.5-story dwelling of masonry construction containing 1,561 square feet of living area. The dwelling is 71 years old. Features of the home include a full unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as 1.5-story frame or masonry dwellings that range in age from 82 to 118 years old. The comparable dwellings range in size from 1,385 to 1,736 square feet of living area. Features include full basements. One comparable has a finished recreation room in the basement and central air conditioning and another comparable has a one-car detached garage. The comparables have improvement assessments ranging from \$14,809 to \$21,304 or from \$10.69 to \$12.97 per square foot of living area. The subject's improvement assessment is \$24,553 or \$15.72 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to reflect the \$11.90 average of the three comparables' improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment

information on four comparable properties consisting of 1.5-story masonry dwellings that range in size from 1,431 to 1,552 square feet of living area. All of the suggested comparables are 81 years old. Features include full unfinished basements. Three of the comparables have two-car garages and one has a one-car garage. These properties have improvement assessments ranging from \$28,516 to \$29,168 or from \$18.79 to \$20.21 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.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables submitted by the board of review were most similar to the subject in size, exterior construction, and age. The Board gave diminished weight to appellant's comparables numbers 2 and 3. Comparable number three is significantly older than the subject at 118 years as compared to the subject being 71 years old. Comparable number two requires adjustments for size, finished basement, and air conditioning. The Board further finds that appellant's comparable number 1 and all four of the board of review's comparables are similar to the subject with adjustments necessary for garages. These comparables received the most weight in the Board's analysis and had improvement assessments that ranged from \$12.97 to \$20.21 per square foot of living area. The subject's improvement assessment of \$15.72 per square foot of living area is within the range established by the most similar 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 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 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.

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

[Signature]

Member

[Signature]

Member

[Signature]

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: May 24, 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.