



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

APPELLANT: James Farmer
DOCKET NO.: 08-25858.001-R-1
PARCEL NO.: 24-09-404-015-0000

The parties of record before the Property Tax Appeal Board are James Farmer, the appellant, by attorney Mitchell L. Klein of Schiller Klein, PC, 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: \$4,838
IMPR.: \$21,953
TOTAL: \$26,791

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling containing 2,029 square feet of living area. The photographs of the subject depict a masonry and vinyl siding exterior. The dwelling is approximately 60 years old. Features of the home include a slab foundation and a two-car detached garage. The property has a 7,560 square foot site and is located in Oak Lawn, Worth Township, Cook County.

The appellant's appeal is based on assessment inequity with respect to the improvement. The appellant submitted information on three comparable properties described as two-story dwellings of masonry or frame and masonry construction that range in size from 2,050 to 2,387 square feet of living area. The dwellings range in age from 48 to 61 years old. Each comparable has the same neighborhood code and classification code as the subject property. One comparables has a slab foundation and two comparables have partial basements with recreation rooms. Each comparable also has a two-car detached garage. The comparables have improvement assessments ranging from \$15,796 to \$22,534 or from \$7.08 to \$9.62 per square foot of living area. The subject's improvement assessment is \$21,953 or \$10.81 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$21,349.

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 improved with two-story dwellings of masonry construction that range in size from 2,174 to 2,505 square feet of living area. The dwellings range in age from 48 to 62 years old. Each has the same neighborhood code and classification code as the subject property. Each comparable has a full basement with one having a formal recreation room. Two comparables have central air conditioning, two comparables each have one fireplace and three comparables have a 1.5 or 2-car garage. These properties have improvement assessments ranging from \$14,262 to \$28,382 or from \$5.69 to \$12.10 per square foot of living area. The record indicated that comparable #4, with an improvement assessment of \$5.69 per square foot of living area, had an assessment based on a 50% proration factor. The full improvement assessment on this comparable would be \$11.38 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the comparables submitted by the parties offered varying degrees of similarity to the subject. Only one comparable had a slab foundation like the subject property, however, one comparable is insufficient to establish a lack of uniformity by clear and convincing evidence. This comparable had an improvement assessment of \$7.70 per square foot of living area. The remaining six comparables had partial or full basements with three having some finished area. These properties had improvement assessments ranging from \$7.08 to \$12.10 per square foot of living area. The subject's improvement assessment of \$10.82 per square foot of living area is below four of these six comparables on a square foot basis, which is justified based on the subject's inferior foundation. Based on this record and considering the differences in features among the properties, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment is inequitable and a reduction in the subject's assessment is not justified.

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.