



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

APPELLANT: Natacha Saintilus-McGowan
DOCKET NO.: 08-25931.001-R-1
PARCEL NO.: 32-30-212-003-0000

The parties of record before the Property Tax Appeal Board are Natacha Saintilus-McGowan, 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: \$ 2,192
IMPR: \$ 8,816
TOTAL: \$ 11,008**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,851 square foot parcel improved with a 38-year old, multi-level, single-family dwelling of frame and masonry exterior construction. The improvement contains 1,600 square feet of living area as well as two full and one half-bathrooms, a partial basement and one fireplace.

The appellant submitted evidence before the Property Tax Appeal Board arguing that there is unequal treatment in the assessment process as the basis of this appeal.

As to the equity argument, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The photographs of these properties indicated that they are improved with a multi-level, single-family dwelling of frame construction with one full bathroom. The improvements range in age from 35 to 28 years; in size from 910 to 919 square feet of living area; and in improvement assessments from \$4.88 to \$5.47 per square foot of living area. Amenities include a partial basement, while property #3 also contains a two-car garage. The properties range in land size from 7,800 to 10,292 square feet. The suggested comparables are located within a one-block radius from the subject property.

At hearing, the appellant testified that the subject property is not an owner-occupied dwelling. In addition, she stated that she took the submitted photographs, which accurately depict the subject as of the assessment date of January 1, 2008. 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 \$11,008. This total assessment reflected an improvement assessment of \$8,816 and a land assessment of \$2,192. 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 were identified as being located within the subject's subarea. They were improved with a 51-year old, multi-level, single-family dwelling of frame and masonry exterior construction. The improvements range in bathrooms from one full and one half baths to two full baths and in garage area from one and one-half cars to two and one-half cars. They each contain 1,020 square feet of living area as well as a partial basement. The improvement assessments range from \$5.73 to \$5.87 per square foot of living area. In addition, these properties range in land size from 7,027 to 9,071 square feet.

In addition, as to the subject property, the analysis reflected that the subject sold on July 1, 2006 for a price of \$135,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board's representative testified that to his personal knowledge that the suggested comparables are located within the same assessor's section, as is the subject. Moreover, he asserted that the appellant's comparables contained buildings which were distinctly smaller than the subject's size.

In rebuttal, the appellant testified that the board of review's properties are located on the same block in Park Forest, while the subject property is located in South Chicago Heights. In contrast, the board's representative testified that both of the aforementioned suburbs are located within the same neighborhood code designated by the assessor's office.

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 equity argument, the Board finds that the four comparables submitted by the board of review are most similar to the subject in style, exterior construction, improvement size and amenities. Therefore, these comparables were accorded more weight in the Board's analysis. They range in improvement assessments from \$5.73 to \$5.87 per square foot of living area. The subject's improvement assessment of \$5.51 falls below the range established by these comparables.

The Board accorded diminished weight to the appellant's comparables due to a disparity in exterior construction, improvement size and amenities. These properties ranged in improvement assessment from \$4.88 to \$5.47 per square foot, while the subject's improvement assessment of \$5.51 is slightly above that range accounting for the improvement size differential.

Further, the Board accorded little weight to the subject's reported sale price due to the absence of documentation or testimony to support that the sale was an arm's length transaction.

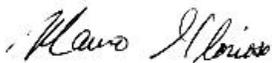
As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject property was inequitably assessed by clear and convincing evidence and that a reduction is not warranted.

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.

Chairman



Member



Member



Member



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



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.