



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

APPELLANT: Raymond & Kim Sullivan
DOCKET NO.: 08-25979.001-R-1
PARCEL NO.: 22-28-401-022-0000

The parties of record before the Property Tax Appeal Board are Raymond & Kim Sullivan, 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: \$10,235
IMPR: \$103,975
TOTAL: \$114,210

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of masonry construction containing 5,979 square feet of living area. The dwelling is 3 years old. Features of the home include a full basement finished as a recreation room, central air conditioning, two fireplaces and a four-car garage. The property is located in Lemont, Lemont Township, Cook County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted limited information on four comparable properties in a grid analysis. Two of the comparables were located in close proximity to the subject and two comparables were said to be 2-miles from the subject. The properties were described as Class 2-08 or 2-09, two-story dwellings. Three of the comparables were of masonry exterior construction and the exterior construction of comparable #4 was not stated. The dwellings were either 2 or 4 years old and range in size from 4,408 to 6,273 square feet of living area. The appellant did not include any data concerning foundations for the comparables. All four comparables have central air conditioning; comparables #1 through #3 have two or six fireplaces and three-car to four-car garages. The comparables have total assessments reportedly ranging from \$73,508 to \$93,081. The appellants reported "improvement assessment per square foot" figures which cannot be deciphered and the appellants failed to report the actual improvement assessments of the comparables presented.

From the record, the subject's improvement assessment is \$103,975 or \$17.39 per square foot of living area and the subject has a total assessment of \$114,210. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$71,644 or \$11.98 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$114,210 was disclosed. In support of the subject's improvement assessment, the board of review presented descriptions and assessment information on four comparable properties located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story masonry dwellings that range in age from 7 to 18 years old. The dwellings range in size from 5,000 to 5,376 square feet of living area. Features include full or partial basements, two of which are finished as recreation rooms. Three of the comparables have central air conditioning and each has a fireplace and a three-car or four-car garage. These properties have improvement assessments ranging from \$89,000 to \$100,023 or from \$17.14 to \$18.70 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 appellants contend 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). 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 appellants have not met this burden.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellants' comparables #1 and #2 due to their substantially smaller dwelling sizes when compared to the subject. This dwelling size difference is also reflected in their Class 2-08 classification as compared to the subject's Class 2-09 classification. The Board has also given less weight to appellants' comparables #3 and #4 due to the lack of descriptive data for these properties and their distant location of 2-miles from the subject property. The Board finds comparables #1 and #3 submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$95,851 and \$100,023 or \$18.44 and

\$18.70 per square foot of living area. The subject's improvement assessment of \$103,975 or \$17.39 per square foot of living area is below these most similar comparables on a per-square-foot basis. 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 taxation 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 appellants 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: March 23, 2012

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.