



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

APPELLANT: Douglas & Eva Hyndman
DOCKET NO.: 08-26073.001-R-1
PARCEL NO.: 03-22-105-005-0000

The parties of record before the Property Tax Appeal Board are Douglas & Eva Hyndman, the appellants; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$9,642
IMPR.: \$41,478
TOTAL: \$51,120

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one-half story frame and masonry dwelling containing 3,190 square feet of living area that is 68 years old. Amenities include a partial unfinished basement and partial crawl space foundation, central air conditioning and a 2.5-car detached garage. The subject property is located in Wheeling Township, Cook County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment as the basis of the appeal. The subject's land assessment was not contested. In support of this claim, the appellants submitted a letter addressing the appeal, photographs, various information sheets for the subject property and an assessment analysis of four suggested comparables. The comparables are located from next door to ¼ of a mile from the subject. The comparables consist of a one-story and three, two-story masonry or frame and masonry dwellings that are from 67 to 71 years old. One comparable has a crawl space foundation, one comparable has a finished basement and two comparables have full or partial unfinished basements. The comparables contain central

air conditioning and one fireplace. Three comparables have 2.5-car detached garages. The dwellings range in size from 2,889 to 3,798 square feet of living area and have improvement assessments ranging from \$38,655 to \$52,502 or from \$12.36 to \$13.82 per square foot of living area. The subject property has an improvement assessment of \$50,497 or \$15.83 per square foot of living area. The appellants further argued that the subject's assessment has increased 164% over the last ten years. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$60,139 was disclosed. In support of the subject's assessment, the board of review submitted photographs, property characteristic sheets and a grid analysis detailing four suggested comparables. The comparables are located in the subject's assessment neighborhood code as defined by the local assessor. In addition they are described to be in the subject's "subarea" to $\frac{1}{4}$ of a mile from the subject. The comparables consist of two-story frame and masonry dwellings that are 65 to 69 years old. Two comparables have full or partial unfinished basements and two comparables have crawl space foundations. Three comparables have central air conditioning and one fireplace. All the comparables have one or two-car garages. The dwellings range in size from 2,203 to 3,906 square feet of living area. They have improvement assessments ranging from \$32,847 to \$43,431 or from \$14.56 to \$15.53 per square foot of living area. The subject's improvement assessment of \$50,497 or \$15.83 per square foot of living area falls above the range of the comparables submitted by the board of review. 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 warranted.

The appellants' appeal was based on 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). 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 clearly overcome this burden.

The parties submitted eight suggested assessment comparables for the Board's consideration. Initially, the board finds both parties' comparables support a reduction in the subject's improvement assessment. Both parties' comparables have improvement assessments ranging from \$12.35 to \$15.53 per square foot of living area. The subject's improvement assessment of

\$15.82 per square foot of living area is higher than both parties' comparables. With respect to comparability, the Board gave less weight to the comparable 3 submitted by the appellant and comparables 2, 3 and 4 submitted by the board of review due to their larger or smaller dwelling sizes when compared to the subject. The Property Tax Appeal Board finds the remaining four comparables are more similar when compared to the subject in location, design, size, age and amenities. These comparables have improvement assessments ranging from \$38,655 to \$48,760 or from \$12.35 to \$14.95 per square foot of living area. The subject property has an improvement assessment of \$50,497 or \$15.83 per square foot of living area, which falls above the range established by the most similar assessment comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is excessive and a 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

JR

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: December 23, 2011

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.