FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kathleen Neary
DOCKET NO.: 08-26084.001-R-1
PARCEL NO.: 06-09-402-003-0000

The parties of record before the Property Tax Appeal Board are Kathleen Neary, 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:	$16,560
IMPR.:	$29,208
TOTAL:	$45,768

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of frame construction with 2,348 square feet of living area. The subject dwelling is approximately 8 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The subject has an 18,001 square foot site and is located in Hoffman Estates, Hanover Township, Cook County. The property is classified as a class 2-78 two or more story residence, up to 62 years of age, 2,001 to 3,800 square feet, under the Cook County Real Property Classification Ordinance.

The record indicates the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 07-26540.001-R-1. In that appeal the Property Tax Appeal Board found that no change in the assessment of the subject property of $45,768 was warranted based on the evidence submitted by the parties.

In the instant appeal the appellant submitted assessment information on three comparables to demonstrate the subject property was being inequitably assessed. The comparables were

described as two-story frame or frame and masonry dwellings that were 9 or 13 years old. The comparable dwellings range in size from 2,373 to 2,698 square feet of living area. Features include central air conditioning and 2-car or 2.5-car garages. The underlying attached data sheets revealed that the three comparables each have full unfinished basements. The comparables have improvement assessments ranging from $23,440 to $24,700 or from $8.69 to $10.41 per square foot of living area. The subject's improvement assessment is $29,208 or $12.44 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $22,893 or $9.75 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling $45,768 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story frame dwellings that range in age from 9 to 12 years old. The dwellings range in size from 2,213 to 2,373 square feet of living area. Features include full basements, one which is finished as a recreation room, central air conditioning, a fireplace, and 2-car or 3-car garages. These properties have improvement assessments ranging from $29,948 to $32,258 or from $13.40 to $13.74 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). 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.

With the exception of appellant's comparable #1, the Board finds the remaining six comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $23,856 to $32,258 or from $10.16 to $13.74 per square foot of living area. The subject's improvement assessment of $29,208 or $12.44 per square foot of living area is within this range. 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 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. For the foregoing reasons, the Board finds that the appellant has 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.

Chairman

Member

Member

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: March 23, 2012

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.