



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

APPELLANT: Mary Cichon
DOCKET NO.: 08-26098.001-R-1
PARCEL NO.: 24-05-227-040-0000

The parties of record before the Property Tax Appeal Board are Mary Cichon, 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: \$4,901
IMPR.: \$19,656
TOTAL: \$24,557**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction containing 1,248 square feet of living area. The dwelling is approximately 33 years old. Features of the home include a full unfinished basement and a two-car detached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. The appellant has requested both land and improvement assessment reductions, however, the appellant did not supply current land or improvement assessment data for the suggested comparables. The appellant submitted information on four comparable properties described as one-story masonry dwellings that range in age from 30 to 33 years old. The comparables are located between one-half to two blocks from the subject. The comparable dwellings range in size from 1,150 to 1,470 square feet of living area. Features include full basements either finished or unfinished and two or two and one-half car attached or detached garages. The comparables have total assessments ranging from \$24,188 to \$25,952 or from \$16.45 to \$22.09 per square foot of living area including land. The subject's total assessment is \$24,557 or \$19.68 per square foot of living area including land. In addition, the appellant claims that the subject property suffers from physical depreciation in that the roof, fence and stairs are in need of replacement. Another point raised by the appellant was the amount of assessment increase suffered by the subject

from 2007 and 2008 as compared to the comparable properties. Based on this evidence, the appellant requested that the subject's land assessment be reduced to \$4,385 and the subject's improvement assessment be reduced to \$15,495. This total requested assessment of \$19,880 would represent an assessment of \$15.93 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$24,557 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story masonry dwellings that are 30 or 35 years old. The dwellings range in size from 1,260 to 1,289 square feet of living area. Features include full basements and two-car or two and one-half car garages. One comparable has a finished basement and one has central air conditioning. These properties have land assessments ranging from \$4,411 to \$5,472 and are all assessed at \$.76 per square foot of land as is the subject lot. The comparables have improvement assessments ranging from \$20,881 to \$22,019 or from \$16.20 to \$17.37 per square foot of living area. The subject property has an improvement assessment of \$19,656 or \$15.75 per square foot of living area. The board of reviews' comparables have total assessments from \$25,292 to \$27,364 or from \$19.62 to \$21.72 per square foot of living area including land. The subject's total assessment is \$24,557 or \$19.68 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant claims to have submitted five comparables, however, the Board's record reveals only four comparables were presented. The appellant also claims that the subject property does not have "other improvements" as noted in the board of review's evidence.

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.

Typically, Cook County's property characteristic sheets list other improvements such as sheds, gazebos and other permanent structures as "other improvements". The appellant claims no other improvements exist, while the county has "yes" entered for "other improvement value". The record is inconclusive as to whether the subject property has other improvements. However, since both parties used comparables without other improvements and the subject falls within the range of those comparables, the argument concerning "other improvements" is irrelevant. The appellant attempted to demonstrate the subject's assessment was inequitable because of the increases in its assessments as compared to the comparables from 2007 and 2008. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling

assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the appellant failed to provide land assessment data to support a reduction in the subject's land assessment. The board of review offered four comparable land assessments. These properties have land assessments ranging from \$4,411 to \$5,472 and are all assessed at \$.76 per square foot of land as is the subject lot. As such, the Board finds the subject's land assessment is equitable.

As to the improvement assessment, both parties presented assessment data on a total of eight equity comparables. The Board gave less weight to the appellant's comparables #1 and #3 due to finished basements. The Board also gave less weight to the board of review's comparable #1 due to the central air conditioning and #2 due to finished basement. The Board finds the remaining four comparables most similar to the subject in location, age, size, exterior construction and features. These comparables received the most weight in the Board's analysis. These comparables have total assessments ranging from \$25,398 to \$27,364 or from \$20.83 to \$22.09 per square foot of living area including land. The subject's total assessment of \$24,557 or \$19.68 per square foot of living area including land is lower than the range established by the most similar comparables. 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.

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 M. Louie

Member

Shawn R. Lerski

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 24, 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.