



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

APPELLANT: Robert Beard
DOCKET NO.: 08-26442.001-R-1
PARCEL NO.: 32-32-405-029-0000

The parties of record before the Property Tax Appeal Board are Robert Beard, 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: \$2,500
IMPR.: \$8,928
TOTAL: \$11,428**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 6,252 square feet of land area is improved with a one-story dwelling of frame construction containing 1,230 square feet of living area. The dwelling is 87 years old. Features of the home include a full unfinished basement. The property is located in Steger, Bloom Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process as to both the land and improvement assessments. In particular the appellant complained of the percentage increase in the subject's assessment from 2007 to 2008. The appellant asserted that the subject's total assessment increased 26.1% whereas eight comparables outlined in documentation attached to the appeal had 2008 assessment increases ranging from 6.1% to 17.5%.

In support of the inequity argument, the appellant submitted detailed property information on four comparable properties located within 5 blocks of the subject. As the appellant failed to provide detailed descriptive information for comparables #5 through #8 on his attachments, these properties will not be further discussed in this decision as their individual characteristics cannot be compared to the subject property.

The four detailed comparables in the grid each have the same neighborhood code assigned by the assessor as the subject. The

parcels range in size from 3,125 to 6,112 square feet of land area. Each is improved with a one-story frame or frame and masonry dwelling ranging in age from 106 to 115 years old. The comparable dwellings range in size from 1,024 to 1,132 square feet of living area. Three comparables have full unfinished basements and one has a concrete slab foundation. One comparable has central air conditioning and two comparables have two-car detached garages. The comparables have land assessments ranging from \$1,249 to \$2,590 or from \$0.40 to \$0.83 per square foot of land area. These properties have improvement assessments ranging from \$8,082 to \$9,255 or from \$7.39 to \$9.04 per square foot of living area. The subject's land assessment is \$2,500 or \$0.40 per square foot of land area and the subject's improvement assessment is \$8,928 or \$7.44 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$1,250 or \$0.20 per square foot of land area and a reduction in the subject's improvement assessment to \$8,820 or \$7.17 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 \$11,428 was disclosed. In support of the subject's 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. The comparable parcels range in lot size from 6,000 to 6,731 square feet of land area and have land assessments ranging from \$2,400 to \$2,692 or \$0.40 per square foot of land area.

Each parcel is improved with a one-story frame dwelling ranging in age from 77 to 84 years old. The dwellings range in size from 1,154 to 1,266 square feet of living area. Three of the comparables have full or partial unfinished basements; one comparable has a crawl-space foundation. Three comparables have central air conditioning and each comparable has either a 1-car or a 2-car garage. These properties have improvement assessments ranging from \$9,045 to \$10,587 or from \$7.26 to \$8.36 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 attempted to demonstrate the subject's assessment was inequitable because of the percentage increases in its assessment from 2007 to 2008. The Property Tax Appeal 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 land and improvement assessments 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.

The parties submitted a total of eight comparables with descriptive information to support their respective positions before the Property Tax Appeal Board.

As to the land inequity argument, the Board has given most weight to appellant's comparable #3 and the board of review's comparables which were all most similar to the subject parcel in land size. These five most similar comparables range in size from 6,000 to 6,731 square feet of land area and each has a land assessment of \$0.40 per square foot of land area. The subject parcel of 6,252 square feet of land area also has a land assessment of \$0.40 per square foot of land area. Thus, the Board finds that the appellant has failed to establish by clear and convincing evidence that the subject's land assessment is not uniform with similar parcels.

As to the improvement inequity argument, the Board has given less weight to appellant's comparable #2 and board of review comparable #1 due to their foundations which differ from the subject's full unfinished basement. 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 \$8,487 to \$10,587 or from \$7.50 to \$8.36 per square foot of living area. The subject's improvement assessment of \$8,928 or \$7.44 per square foot of living area is below the range established by these most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the

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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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

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.