



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

APPELLANT: Patrick Neel
DOCKET NO.: 08-26529.001-R-1
PARCEL NO.: 27-24-320-016-0000

The parties of record before the Property Tax Appeal Board are Patrick Neel, 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: \$4,549
IMPR.: \$26,430
TOTAL: \$30,979

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a multi-level single-family dwelling of frame and masonry construction containing 1,826 square feet of living area. The dwelling is approximately 27 years old. Features of the home include a partial basement finished as a recreation room, central air conditioning, a fireplace and a 2-car garage.

With the Residential Appeal, the appellant included a letter in which he contended the basis for the appeal was not "the amount of my assessment per se; I am appealing the amount of change from 2007 to 2008." In support of this contention, the appellant submitted an addendum identifying four area properties by parcel number and changes in 2007 to 2008 assessments from -1.38% to +9.87% whereas the subject had an increase of 18.53% for the same period.

In Section 2d of the Residential Appeal petition, the basis for the appeal is unequal treatment in the assessment process. In support of this inequity argument, the appellant submitted information on four comparable properties described as class 2-34 multi-level dwellings under the Cook County Real Property Assessment Classification Ordinance. Each dwelling was either 20 or 30 years old and had frame and masonry exterior construction. The comparable dwellings range in size from 1,241 to 1,609 square feet of living area. Features include central air conditioning and 400 square foot garages. One comparable also has a

fireplace. The appellant did not include any data concerning basements for the comparables. The comparables have improvement assessments ranging from \$19,284 to \$24,110 or from \$14.98 to \$18.03 per square foot of living area. The subject's improvement assessment is \$26,430 or \$14.47 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$24,200 or \$13.25 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment \$30,979 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of multi-level frame and masonry dwellings that range in age from 23 to 30 years old. The dwellings range in size from 1,590 to 1,722 square feet of living area. Features include full or partial basements, three of which are finished as recreation rooms. Three comparables also have central air conditioning and a fireplace. Each of the comparables features a two-car garage. These properties have improvement assessments ranging from \$24,834 to \$25,601 or from \$14.52 to \$15.62 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 initial argument made by the appellant was that the subject's assessment was inequitable because of the percentage increases in its assessment from 2007 to 2008 as compared to neighboring properties. 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 also 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.

The parties submitted a total of eight equity comparables to support their respective positions before the Board. The Board has given less weight to appellant's comparable #1 and #4 due to their smaller dwelling size as compared to the subject. The Board finds appellant's comparables #2 and #3 and the comparables submitted by the board of review 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 \$23,435 to \$25,601 or from \$14.52 to \$18.03 per square foot of living area. The subject's improvement assessment of \$26,430 or \$14.47 per square foot of living area is below the range on a per square foot basis of the most similar comparables which appears justified given that the subject is larger in dwelling size than all of the comparables. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. 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.

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.