



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

APPELLANT: Jessica Halbert
DOCKET NO.: 08-26725.001-R-1
PARCEL NO.: 25-32-206-074-0000

The parties of record before the Property Tax Appeal Board are Jessica Halbert, 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: \$ 609
IMPR.: \$ 6,249
TOTAL: \$ 6,858

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a new, two-story, townhouse dwelling of frame construction containing 1,309 square feet of living area and located in Calumet Township, Cook County. Features of the residence include two and one half bathrooms, a partial-unfinished basement, central air conditioning and a one-car attached garage. The subject enjoys a 36.7% occupancy factor as new construction.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the three suggested comparables consist of new, two-story, 1,309 square foot townhouse dwellings of frame construction located on the same street and block as the subject. The comparables contain two and

one-half bathrooms, a partial-unfinished basement, central air-conditioning and a one-car attached garage. The improvement assessments range from \$1.30 to \$1.48 per square foot of living area.

At hearing, the appellant testified that like the subject, the appellant's three comparables have partial assessments. The appellant argued that the appellant's three comparables are similar to the subject in most respects and therefore, the subject should be assessed similarly. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$6,858. The subject's improvement assessment is \$6,249 or \$4.77 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables consist of three-year-old, two-story, 1,309 square foot townhouse dwelling of frame construction located on the same street and block as the subject. The comparables contain two and one-half bathrooms, a partial-unfinished basement, central air-conditioning and a one-car attached garage. Each improvement assessment is \$13.01 per square foot of living area. The board of review's evidence disclosed that the subject enjoys a 36.7% occupancy factor as new construction.

At hearing, the board's representative asserted that the board of review's comparables reflect full improvement assessments, whereas, the appellant's comparables have partial assessments to reflect their new construction. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 appellant's argument was 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 appellant has not overcome this burden.

The Board finds that both parties submitted a total of six properties as suggested comparables to the subject. These six properties are similar to the subject in improvement size, design, amenities, age and location and have improvement assessments ranging from \$1.30 to \$13.01 per square foot of

living area. The subject's per square foot improvement assessment of \$4.77 falls within the range established by these properties. The Board also finds the appellant's comparables all enjoy partial assessments based on their new construction. The Board further finds the subject's improvement assessment is appropriate in that it reflects the subject enjoys a 36.7% occupancy factor as new construction. After considering adjustments and the differences in both parties' suggested 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 Morris

Member

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: January 20, 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.