



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

APPELLANT: Mark Freeman  
DOCKET NO.: 08-27178.001-R-1 through 08-27178.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mark Freeman, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., PC in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-27178.001-R-1	15-11-103-004-0000	\$4,193	\$13,100	\$17,293
08-27178.002-R-1	15-11-103-005-0000	\$1,537	\$0	\$1,537

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject consists of two parcels improved with a single 1½-story dwelling of masonry construction.<sup>1</sup> The dwelling contains approximately 1,204 square feet of living area and is 88 years old. Features include a full basement with finished area, a fireplace and a 1-car garage. The dwelling is located in Maywood, Proviso Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process and contention of law.<sup>2</sup> In support of the inequity argument, the appellant submitted information on three comparable properties described as 1 or 1½-story<sup>3</sup> frame or masonry dwellings. The dwellings range in age from 55 to 100 years and range in size from 1,424 to 1,656 square feet of living area. Each comparable features a full basement, one with finished area, and a 1-car garage. One comparable features central air

<sup>1</sup> Parcel 15-11-103-005 has a land assessment only. Since the appellant is contesting only the subject's improvement assessment, the land assessment of this parcel will not be addressed in the Board's analysis.

<sup>2</sup> The appellant did not submit any argument or evidence regarding the contention of law issue. Therefore, it will not be considered in this decision.

<sup>3</sup> Although all three comparables were class 2-03 (1-story residence, any age, 1,000 to 1,800 square feet), the photographic evidence indicates comparables #1 and #3 are 1½-story dwellings and comparable #2 is a 1-story dwelling.

conditioning and one has a fireplace. The comparables have improvement assessments ranging from \$12,081 to \$15,567 or from \$8.69 to \$9.40 per square foot of living area. The subject has an improvement assessment of \$13,100 or \$10.88 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In support of the subject's assessment, the board of review presented descriptions and information on four comparable properties improved with 1½-story dwellings of masonry construction. These dwellings range in age from 79 to 83 years and range in size from 1,156 to 1,400 square feet of living area. They feature full basements, two with finished area. Two comparables feature 1 or 2 fireplaces, one has central air conditioning, and two feature 1½ or 2-car garages. They have improvement assessments ranging from \$14,833 to \$16,886 or from \$12.06 to \$14.56 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 Property Tax Appeal Board further finds the evidence in the record does not support a reduction in the subject's assessment.

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 appellant's comparables #1 #2 and #3 and the board of review comparable #3 are substantially larger than the subject. The appellant's comparable #2 is a 1-story dwelling. Therefore these comparables received less weight in the Board's analysis. The Board finds the board of review comparables #1, #2 and #4 are similar to the subject in age, size, style, features and exterior construction. These comparables have improvement assessments ranging from \$14,833 to \$16,836 or from \$12.06 to \$14.56 per square foot of living area. The subject's improvement assessment of \$13,100 or \$10.88 per square foot of living area falls below the range established by these comparables. After considering adjustments and differences in both parties' comparables, the Board finds the subject's assessment is equitable and no reduction is 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 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.

*Donald R. Cuit*

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Chairman

*[Signature]*

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Member

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Member

*[Signature]*

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Member

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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: May 24, 2013

*Allen Castrovillari*

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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.