



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

APPELLANT: Dana Dotson
DOCKET NO.: 08-27995.001-C-1
PARCEL NO.: 29-04-234-015-0000

The parties of record before the Property Tax Appeal Board are Dana Dotson, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 13,965
IMPR.: \$ 19,907
TOTAL: \$ 33,872

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 8,167 square foot parcel of land improved with a one-story frame and masonry building consisting of 3,172 square feet, built in 1960. It is currently being used as a daycare center.

The appellant's appeal is based on unequal treatment in the assessment process. In support of the equity argument, the appellant submitted descriptive data, assessment data and photographs of three comparables located within a mile of the subject property. The properties are described as one-story buildings which range: in lot size from 3,125 to 39,900 square feet, in living area from 1,898 to 2,692 square feet and in age from 49 to 57 years old; and in improvement assessments from from \$6.61 to \$10.65. The property has an improvement assessment of \$12.70 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's land assessment was \$54,240, with a market value of \$142,736 or \$45.00 per square foot. In support of the

subject's assessment, the board submitted raw sales data on four properties. The sales occurred between September 1995 and June 2009 for prices ranging from \$175,000 to \$587,000 or from \$35.00 to \$151.68 per square foot. In addition, the board's memorandum stated that it is not intended to be an appraisal or estimate of value and should not be construed as such. The information provided in the memorandum has been collected from sources the writer has not verified; and therefore, does not warrant its accuracy. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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 met this burden.

The parties submitted a total of seven properties suggested as comparables for the Board's consideration. The Board finds that the comparables submitted by the appellant are most similar to the subject in style, location, and improvement size. These comparables range in improvement assessment from \$6.61 to \$10.65 per square foot of living area, while the subject is at \$12.70 and is above the range. Additionally, the Board gives little weight to the board of review's sales evidence as the data is merely raw sales data and does not address the appellant's equity argument.

After considering adjustments and the differences in the appellant's comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitably assessed and a reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, 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 parties disclosed that properties located in the same area are not assessed at identical levels, all 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 not correct and a 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

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.