



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

APPELLANT: Vanessa Powell
DOCKET NO.: 08-28110.001-R-1
PARCEL NO.: 31-03-212-009-0000

The parties of record before the Property Tax Appeal Board are Vanessa Powell, the appellant(s); 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: \$3,456
IMPR.: \$20,995
TOTAL: \$24,451

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,200 square foot parcel of land improved with a nine-year old, two-story, frame and masonry, single-family, dwelling containing 2,234 square feet of living area, two baths, air conditioning, a fireplace, and a partial, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of four properties suggested as comparable and located within one block of the subject. The properties are described as two-story, frame, single-family dwellings with two and one-half baths, air conditioning, a fireplace, and a partial or full, unfinished basement. The properties range: in age from nine to 13 years; in size from 2,230 to 2,720 square feet of living area; and in improvement assessments from \$7.00 to \$7.63 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

At hearing, the appellant submitted the board of review decision for 2010 showing a reduction in the subject's assessed valuation. Ms. Powell argued that the subject is no longer with the same value it was purchased for. As to the suggested comparables, Ms. Powell asserted that the properties are all located within two to four blocks from the subject, but all within the same subdivision. She argued the properties are all similar in age and built by the same builder.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$20,995 or \$9.40 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within one-quarter mile of the subject. The properties are described as two-story, frame and masonry, single-family dwellings with two or two and two-half baths, air conditioning, a fireplace, and a partial or full basement with two finished. The properties range: in age from seven to 12 years; in size from 2,138 to 2,456 square feet of living area; and in improvement assessments from \$9.57 to \$10.72 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board of review's representative rested on the evidence presented.

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 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 PTAB finds the appellant has not met this burden.

The parties presented a total of eight properties suggested as comparable to the subject. The PTAB finds the appellant's #1, #3 and #4 and the board of review's comparables most similar to the subject in size, design, age, and amenities. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are frame or frame and masonry, two-story, single-family dwellings located within a quarter mile of the subject. The properties range: in age from seven to 13 years; in size from 2,138 to 2,456 square feet of living area; and in improvement assessments from \$7.16 to \$10.72 per square foot of living area. In comparison, the subject's improvement assessment of \$9.40 per square foot of living area is within the range of these comparables. The remaining comparables were given less weight due to disparities in size. The PTAB

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finds the subject's per square foot improvement assessment is supported 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 M. Louie

Member

Shawn R. Lerbis

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: July 22, 2011

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.