



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

APPELLANT: Mark & Gloria Robinson  
DOCKET NO.: 08-28113.001-R-1  
PARCEL NO.: 31-03-211-014-0000

The parties of record before the Property Tax Appeal Board are Mark & Gloria Robinson, the appellants; 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:** \$3,456  
**IMPR.:** \$15,734  
**TOTAL:** \$19,190

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 7,200 square foot parcel of land improved with an 11-year old, multi-level, frame, single-family, dwelling containing 1,898 square feet of living area, two and one-half baths, air conditioning, a fireplace, and a partial, finished 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 three properties suggested as comparable and located within one block of the subject. The properties are described as multi-level, frame, single-family dwellings with two or two and one-half baths, air conditioning, a fireplace, and a partial, finished basement. The properties range: in age from 12 to 16 years; in size from 1,634 to 1,924 square feet of living area; and in improvement assessments from \$6.90 to \$8.29 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, Gloria Robinson, argued that the appellants' suggested comparables are all similar to the subject in age, size and amenities and are all assessed less than the subject. She asserted the market has slumped and a reduction is necessary which was supported by a letter from the board of review acknowledging this slump. Ms. Robinson asserted that she received a reduction from the board of review for the 2009 and 2010 assessment years. She submitted copies of these decisions from the board of review at hearing.

She argued that the main difference in the subject property and the comparables are different garage sizes. She argues that should not justify a higher assessment for the subject.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$16,000 or \$8.43 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 the subject's neighborhood with one located on the same block. The properties are described as multi-level, frame, single-family dwellings with two and one-half or three baths, air conditioning, a fireplace, and a partial, finished basement. The properties range: in age from 11 to 14 years; in size from 1,634 to 1,898 square feet of living area; and in improvement assessments from \$8.29 to \$9.12 per square foot of living area. The board of review's suggested comparable #4 and the appellants' suggested comparable #3 are the same comparable. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board of review's representative asserted that there is a change in the ordinance level of assessment between 2008 and 2009 that would reflect the reduction given. He then rested on the evidence previously submitted.

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 appellants contend 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 appellants have met this burden.

the PTAB give little weight to the 2009 and 2010 assessment reductions as they apply to the 2008 assessment year because the Cook County Ordinance changed in 2009 to a lower level of assessment and the reduced assessments may reflect this change.

Without any testimony to explain the lower assessment, these assessments cannot support a 2008 reduction.

The parties presented a total of seven properties suggested as comparable to the subject. The PTAB finds the appellant's comparables and the board of review's comparable #4 most similar to the subject in size, design, age, amenities, and location. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are frame, multi-level, single-family dwellings located within one block of the subject. The properties range: in age from 12 to 16 years; in size from 1,634 to 1,924 square feet of living area; and in improvement assessments from \$6.90 to \$8.29 per square foot of living area. In comparison, the subject's improvement assessment of \$8.43 per square foot of living area is above the range of these comparables. The remaining comparables were given less weight due to disparities in location. The PTAB finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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.