



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

APPELLANT: Robert Ruffer  
DOCKET NO.: 08-29306.001-R-1  
PARCEL NO.: 06-08-301-008-0000

The parties of record before the Property Tax Appeal Board are Robert Ruffer, 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:** \$ 8,765  
**IMPR.:** \$ 32,236  
**TOTAL:** \$ 41,001

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 260,881 square foot parcel improved with a nine-year-old, one-story, single-family dwelling of frame construction located in Hanover Township, Cook County. Features of the residence include one full bathroom, a full-unfinished basement and a two and one-half car attached garage. At hearing, both parties agreed that the subject dwelling contains 1,472 square feet of living area.

The appellant, Robert Ruffer, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The subject parcel contains approximately six acres of land; however five acres are classified as farmland and not under appeal. The subject's one acre home site and single-family dwelling are under contention. In support of this claim, the appellant submitted assessment data and descriptive information on ten properties suggested as comparable to the subject. The appellant also submitted a one-page letter, photographs of the subject, Cook County Assessor's Internet Database sheets for the subject and the suggested comparables, a copy of the board of review's decision and other

information. Based on the appellant's documents, the ten suggested comparables consist of one-story or two-story, single-family dwellings of frame, masonry or frame and masonry construction located within approximately four blocks of the subject. The improvements range in size from 1,471 to 4,657 square feet of living area and range in age from one to fifty years old. The comparables contain from one to four and one-half bathrooms and a finished or unfinished basement. Five comparables have central air-conditioning, eight comparables have fireplaces and nine comparables have a one-car or two-car garage. The improvement assessments range from \$10.73 to \$20.82 per square foot of living area. The ten suggested land comparables range in size from 21,350 to 244,807 square feet and have land assessments ranging from \$0.08 to \$0.48 per square foot of land area.

At hearing, the appellant argued that the appellant's comparables are located within four blocks of the subject, whereas, the board of review's comparables are located within three and one-half miles of the subject. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$41,001. The subject's improvement assessment is \$32,236 or \$21.90 per square foot of living area. The subject's one acre home site has a land assessment of \$6,969 or \$0.16 per square foot of land area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with one-story, single-family dwellings of frame construction with the same neighborhood code as the subject. One of the comparables is located on the same street and block as the subject. The improvements range in size from 1,232 to 1,458 square feet of living area and range in age from 41 to 52 years old. The comparables contain one bathroom. Three comparables have a finished or unfinished basement, two comparables have one or two fireplaces and three comparables have a multi-car garage. The improvement assessments range from \$19.45 to \$25.63 per square foot of living area. The four suggested land comparables range in size from 71,351 to 256,263 square feet and have land assessments ranging from \$0.04 to \$0.16 per square foot. The appellant's comparable one and the board's comparable one are the same property.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a three-page letter reiterating the appellant's contentions and highlighting various differences between the subject and the board of review's comparables. The appellant argued the property characteristics for the board's comparable one, which is the subject's next door neighbor, are incorrect. The appellant asserted that this

property is of masonry construction, only a few years old, with a full-finished walkout basement and contains at least 2,000 square feet of living area. The appellant also highlighted differences relating to the board's comparables two, three and four.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds 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.

Regarding the improvement, the Board finds the appellant's comparables six and ten and the board of review's comparables two and three to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, amenities, design, exterior construction and location and have improvement assessments ranging from \$11.30 to \$25.63 per square foot of living area. The subject's per square foot improvement assessment of \$21.90 falls within the range established by these properties. The Board finds the remaining comparables less similar to the subject in improvement size, exterior construction and/or design and accorded less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Regarding the land, the Board finds the appellant's comparables one and two and the board of review's comparables two and three to be the most similar properties to the subject in size. They range in size from 232,828 to 256,263 square feet with land assessments ranging from \$0.04 to \$0.16 per square foot. The subject's per square foot land assessment of \$0.16 indicates the subject's one acre home site is treated equitably when compared to similar properties.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence and a reduction 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

*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.