



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

APPELLANT: Vicky Smith  
DOCKET NO.: 08-29450.001-R-1  
PARCEL NO.: 31-12-306-024-0000

The parties of record before the Property Tax Appeal Board are Vicky Smith, 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:** \$ 7,948  
**IMPR.:** \$ 21,507  
**TOTAL:** \$ 29,455

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 13,248 square foot parcel improved with a 37-year-old, two-story, average condition, single-family dwelling of masonry construction located in Rich Township, Cook County. Features of the residence include three and one-half bathrooms, a fireplace, central air-conditioning, a full-unfinished basement and a two and one-half car attached garage. The appellant argued that the subject dwelling contains 2,800 square feet of living area and submitted a photograph of the subject. The board's documents indicate the subject dwelling contains 3,117 square feet of living area.

The appellant submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on five properties suggested as comparable to the subject. The appellant also provided color photographs of the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the five suggested comparables consist of two-story, single-family dwellings of masonry or frame and masonry construction located

within two blocks of the subject. The improvements range in size from 2,934 to 3,137 square feet of living area and range in age from 30 to 37 years old. The comparables contain from two and one-half to four full bathrooms, central air-conditioning, a fireplace and a multi-car garage. The improvement assessments range from \$5.12 to \$7.16 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$29,455. In support, the board of review submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of masonry construction located within one-quarter mile of the subject. The improvements range in size from 2,930 to 3,127 square feet of living area and range in age from 31 to 35 years old. The comparables contain two and one-half, three or three and one-half bathrooms, a full-finished or unfinished basement, a fireplace and a multi-car garage. Two comparables have central air-conditioning. The improvement assessments range from \$7.45 to \$8.42 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a one-page letter arguing the board's comparables one and two enjoy deluxe condition, whereas, the subject dwelling is average condition.

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'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.

The first issue before the Board is the subject's correct living square footage. The Board finds that the appellant failed to substantiate the claim that the subject's living square footage is different than the public record presented by the board of review. The appellant only provided a photograph of the subject. Consequently, the Board finds the subject dwelling contains 3,117 square feet of living area. The subject's improvement assessment is \$21,507 or \$6.90 per square foot of living area, based on 3,117 square feet.

Next, the Board finds the appellant's comparables three, four and five and the board of review's comparables three and four to be the most similar properties to the subject in the record. These

five properties are similar to the subject in improvement size, amenities, age, condition, design and location and have improvement assessments ranging from \$6.38 to \$7.59 per square foot of living area. The subject's per square foot improvement assessment of \$6.90, based on 3,117 square feet, falls within the range established by these properties. The Board finds the remaining comparables less similar to the subject in condition and/or exterior construction. 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.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed 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.

*Ronald 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: June 24, 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.