



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

APPELLANT: Derrick Jones
DOCKET NO.: 08-29461.001-R-1
PARCEL NO.: 33-31-119-011-0000

The parties of record before the Property Tax Appeal Board are Derrick Jones, the appellant; 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: \$ 2,540
IMPR: \$ 9,382
TOTAL: \$ 11,922

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 9,072 square foot parcel improved with a seven-year old, two-story, single-family dwelling of frame exterior construction. The improvement contains one full and one half-bathrooms and a two-car attached garage.

The appellant submitted evidence before the Property Tax Appeal Board arguing that the subject's improvement size is incorrect; that the assessor's is incorrect and/or contradictory in the determination of the subject's neighborhood; and that there is unequal treatment in the assessment process as the bases of this appeal.

As to the improvement size, the appellant's grid analysis reflects that the subject's improvement contains 1,413 square feet of living area. In support of this assertion, the appellant submitted a copy of the subject's property record card wherein there is an assessor's field representative, which undertook a drawing of the structure along with size calculations depicting 1,413 square feet. This property record card was signed and dated as of November 4, 2005. In contrast, the board of review's grid analysis reflects 2,271 square feet of living area, which is also reflected on the subject's property characteristic printout.

At hearing, the appellant testified that there were no physical changes to the subject's improvement.

As to the equity argument, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. These properties are improved with a seven-year old, one-story, single-family dwelling of frame construction with one full and one half-baths. The improvements contain 1,399 square feet of living area and range in improvement assessments from \$7.05 to \$7.12 per square foot of living area. Amenities include a partial basement and a two-car garage. The properties range in land size from 6,660 to 6,882 square feet. In addition, the analysis disclosed that the properties sold from July, 2001, to March, 2007, for prices that ranged from \$139,850 to \$153,000.

At hearing, the appellant testified that he took the color photographs of the subject and the three suggested comparables and that these photographs accurately depict the properties as of the January 1, 2008 assessment date at issue. He stated that these properties are located within 30 blocks' distance from the subject. He indicated that based upon the arbitrary determination of his property's neighborhood code, he had to locate properties within the code at a great distance from the subject, but as designated by the assessor, albeit incorrectly. In further explanation, the Board entered into the record over the objection of the board of review's representative, Appellant's Group Hearing Exhibit #1. This Group Exhibit includes multiple printed pages from the assessor's website detailing the parameters of neighborhood code #150 and #162 as well as two maps depicting these neighborhoods. The appellant explained that the assessor's designated borders for neighborhood #150 and #162 on the official website do not correspond with the neighborhood code accorded to the subject property, in actuality. Therefore, he argued that the assessor's office had contradicted its own explanation of the neighborhood's borders and accorded the subject a neighborhood code in an arbitrary manner. Based upon 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 \$17,533. This total assessment reflected an improvement assessment of \$15,013 and a land assessment of \$2,540. In support of the assessment, the board of review submitted descriptive and assessment data on four properties suggested as comparable to the subject. Properties #2 through #4 were located on the same block, as is the subject, while property #1 was located within a two-block radius of the subject. The four properties are improved with a seven-year old, two-story, single-family dwelling of frame exterior construction. The improvements contain 2,262 square feet of living area as well as two-car garage. They ranged in bathrooms from one full and one-half to two full and one-half baths and in improvement assessments \$6.63 to \$6.64 per square foot of living area. In addition, these properties range

in land size from 9,072 to 9,272 square feet. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board's representative testified that he had no personal knowledge of how neighborhood codes are determined. He indicated that the assessor sets neighborhoods.

In written rebuttal, the appellant reiterated his prior arguments regarding the assessor's designated neighborhood codes, the subject's improvement size, and equity assessment arguments.

After considering the arguments and testimony presented as well as reviewing 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 that there 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). After an analysis of the evidence, the Board finds that the evidence demonstrates that a reduction is warranted.

As to the improvement's size, the Board finds that the best evidence of size was submitted by the appellant in the form of the property record card from the assessor's office, which was completed by an employee of the assessor's office and dated as of November 4, 2005. Moreover, the appellant testified that there were no changes to the subject's improvement. Therefore, the Board finds that the subject's building contains 1,413 square feet of living area.

As to the equity argument, the Board finds that the four comparables submitted by the board of review are most similar to the subject in location, style, improvement size, age and amenities. All of these properties were located within a two-block distance from the subject with three properties located on the same block, as is the subject. Therefore, these comparables were accorded more weight in the Board's analysis. They range in improvement assessments from \$6.63 to \$6.64 per square foot of living area. The subject's improvement assessment of \$7.02 falls above the range established by these comparables.

Moreover, the Board finds persuasive the appellant's argument that the subject property's neighborhood code designated by the assessor contradicts the neighborhood's designated parameters on the assessor's website.

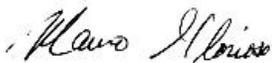
As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject property was inequitably assessed by clear and convincing evidence and that a reduction is warranted.

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.

Chairman



Member



Member



Member



Acting 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: November 18, 2011



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.