



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

APPELLANT: Robert Szabo
DOCKET NO.: 08-29546.001-R-1
PARCEL NO.: 28-14-404-044-0000

The parties of record before the Property Tax Appeal Board are Robert Szabo, 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: \$5,659
IMPR.: \$5,592
TOTAL: \$11,251**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction containing 1,042 square feet of living area. The dwelling is 44 years old. Features of the home include a full unfinished basement. The subject site contains 23,580 square feet of land area and is located in Markham, Bremen Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process challenging both the land and improvement assessments of the subject property. In an initial filing, the appellant contended that a data entry error was made and the appellant is due a refund for the years 2006, 2007 and 2008.

The appellant's contention with regard to a "rebate" for excessive property taxes paid for three consecutive years shall be immediately addressed. The Property Tax Appeal Board has no jurisdiction with regard to any "multi-year" rebate as suggested by the appellant. Corrections with regard to property records are provided for in the Property Tax Code (35 ILCS 200/14-20). The rule in Illinois is that taxes voluntarily, though erroneously, paid cannot be recovered unless recovery is authorized by statute. Jansen Real Estate Corp. v. P.J. Cullerton, 49 Ill. App. 3d 231, 236 (1st Dist. 1977); Aldens, Inc. v. Rosewell, 71 Ill. App. 3d 754, 757; Inland Real Estate Corp. v. Oak Park Trust and Savings Bank, 127 Ill. App. 3d 535, 549 (1st Dist. 1984); Bass v. South Cook County Mosquito Abatement Dist.,

236 Ill. App. 3d 466, 467 (1st Dist. 1992). Since there is no statute providing for a recovery of taxes that may have been wrongly but voluntarily paid without protest, there is no method by which appellant can obtain a refund for any years prior to the year in which an assessment complaint has been filed, which in this matter is assessment year 2008 for taxes payable/paid in 2009.

The appellant submitted information on three comparable properties with underlying data sheets which included the 2008 assessments for these properties. The comparables are described as one-story frame or frame and masonry dwellings that range in age from 50 to 54 years old. The comparable dwellings contain either 1,020 or 1,403 square feet of living area. One comparable has a partial basement finished with a recreation room; two comparables have concrete slab foundations. Each of the comparables has either a one-car or a two-car garage.

The comparable properties contain either 6,650 or 7,980 square feet of land area with land assessments of either \$1,915 or \$1,596 or \$0.24 per square foot of land area. The subject property containing 23,580 square feet of land area has a 2008 land assessment of \$5,659 or \$0.24 per square foot of land area.

The comparables have improvement assessments ranging from \$4,949 to \$8,694 or from \$3.53 to \$8.52 per square foot of living area. The underlying data sheet for comparable #1 provides in pertinent part that the "improvements are prorated with one or more parcels" meaning the 'full' assessment of comparable #1 has not been presented on this appeal as there is at least one additional parcel associated with this property. The subject has a 2008 improvement assessment of \$5,592 or \$5.37 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$11,251 for 2008 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story masonry dwellings that were 48 or 50 years old. The dwellings range in size from 1,116 to 1,454 square feet of living area. Two comparables have full unfinished basements and two comparables have concrete slab foundations. Each comparable has either a 1.5-car to 2-car garage. These properties have improvement assessments ranging from \$8,837 to \$10,567 or from \$6.63 to \$9.08 per square foot of living area.

The comparables consist of parcels ranging in size from 8,700 to 17,520 square feet of land area. These properties have land assessments ranging from \$2,088 to \$4,204 or \$0.24 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

In written rebuttal, the appellant reiterated his original contention regarding the differences in the tax bills between the subject property and the comparables presented by the board of review. In this analysis, the appellant reported that the subject property does not enjoy a homeowner exemption, but each of the four comparables presented by the board of review do have homeowner exemptions. In addition, the appellant reported that board of review comparable #4 also enjoys a senior citizen exemption while the subject property does not. Appellant further asserted that the homeowner exemption "can be no more than \$300."

The appellant also submitted a second similar analysis of the taxes paid by the subject and three other properties located on the subject's street which were not previously presented in this appeal. The appellant again pointed to the difference in the amount of taxes paid by the subject property and these comparables.

Pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the three new comparables submitted by appellant in conjunction with his rebuttal argument.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant presented several charts with "annual taxes" data for the subject and comparable properties presented both by the appellant and the board of review. The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill. Admin. Code, Sec. 1910.10(f)). Thus, with regard to the appellant's "lack of uniformity in taxes" argument, the Board has no jurisdiction and will not further address the contention.

The appellant contends unequal treatment in the subject's land and improvement assessments 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). 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 met this burden.

As to the land assessment inequity argument, the subject and each of the seven comparable properties presented has a land assessment of \$0.24 per square foot of land area. In light of this fact, the Board finds that the appellant failed to establish a lack of land assessment uniformity by clear and convincing evidence.

As to the improvement assessment inequity argument, the Board finds the parties submitted data on seven one-story dwellings which were similar in age and size to the subject property. The Board has given less weight to appellant's comparable #1 because the record establishes this is a pro-rated assessment with at least one additional property, therefore, the improvement assessment of \$3.53 per square foot of living area for this property is not a fair representation of its actual full improvement assessment. The Board finds the remaining six comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$6.63 to \$9.08 per square foot of living area. The subject's improvement assessment of \$5.37 per square foot of living area is below the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct 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 Morris

Member

J. R.

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: February 24, 2012

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.