



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

APPELLANT: Victoria Spencer  
DOCKET NO.: 08-30022.001-R-1  
PARCEL NO.: 27-29-422-012-0000

The parties of record before the Property Tax Appeal Board are Victoria Spencer, 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:** \$9,836  
**IMPR.:** \$40,264  
**TOTAL:** \$50,100

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single-family masonry dwelling containing 2,804 square feet of living area. The dwelling is 7 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage. The subject site is 11,178 square feet of land area located in Orland Park, Orland Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as one-story masonry dwellings that range in age from 11 to 19 years old along with photographs of the subject and comparables. The comparable dwellings range in size from 2,712 to 3,088 square feet of living area. Features include full basements, one of which is finished. Each has central air conditioning, one or two fireplaces, and a 600 square foot garage like the subject. The comparables have improvement assessments ranging from \$35,240 to \$38,645 or from \$11.86 to \$14.25 per square foot of living area. The subject's improvement assessment is \$40,264 or \$14.36 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$35,240 or \$12.57 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$50,100 was disclosed. The board of review describes the subject as a 1.5-story dwelling in a property characteristics sheet which also indicates that there is living area in a finished attic.

In support of the subject's assessment, the board of review presented descriptions and assessment information on four suggested comparable properties consisting of 1.5-story masonry dwellings that were each 7 years old. The dwellings range in size from 2,645 to 2,779 square feet of living area. Features include full unfinished basements, central air conditioning, a fireplace, and a three-car garage. These properties have improvement assessments ranging from \$37,400 to \$42,724 or from \$14.14 to \$16.15 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted differences between the subject and comparables presented by the board of review in terms of numbers of bedrooms and other additional rooms. However, the primary difference is that each board of review comparable is a 1.5-story dwelling "with a loft" according to the appellant. As to the subject dwelling, the appellant contends it is incorrectly classified as a 1.5-story dwelling. Appellant asserts the dwelling is a one-story home and does not have a finished attic; the appellant asserts the attic is unfinished with exposed insulation and without any heat or air conditioning.

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.

As to the design of the subject dwelling, the board of review did not specifically address the appellant's argument that the subject is a one-story dwelling. The Board finds that the photograph of the subject dwelling depicts a one-story home. Thus, on this record, the Board agrees with the appellant that the subject dwelling is mischaracterized as a 1.5-story dwelling.

The appellant contends 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). 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.

The parties submitted a total of eight equity comparables to support their respective contentions before the Property Tax Appeal Board. Although otherwise similar to the subject, the

Board finds that each comparable presented by the appellant was substantially older than the subject dwelling. Although described as 1.5-story dwellings, each of the comparables presented by the board of review was also similar to the subject in age, size, and features. The eight comparables had improvement assessments that ranged from \$35,240 to \$42,724 or from \$11.86 to \$16.15 per square foot of living area. The subject's improvement assessment of \$40,264 or \$14.36 per square foot of living area is within the range established by the most similar comparables on this record. 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 M. Louie*

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.