



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

APPELLANT: Margaret & J. Kuk  
DOCKET NO.: 09-20061.001-R-1  
PARCEL NO.: 15-12-317-023-0000

The parties of record before the Property Tax Appeal Board are Margaret & J. Kuk, the appellants; 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:** \$ 5,320  
**IMPR.:** \$ 30,948  
**TOTAL:** \$ 36,268

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 7,600 square foot parcel improved with an 86-year-old, one-story, single-family dwelling of masonry construction containing 1,009 square feet of living area and located in River Forest Township, Cook County. Features of the residence include one full bathroom and a full-unfinished basement.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of the inequity claim, the appellants submitted assessment data and descriptive information on six properties suggested as comparable to the subject. The appellants also submitted a one-page letter, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellants' documents, the six suggested comparables consist of one or one and one-half story, single-family dwellings of masonry or frame and masonry construction located within one-half mile of the subject. The improvements range in size from 1,015 to 1,489 square feet of

living area and range in age from 53 to 86 years old. The comparables contain one or one and one-half bathrooms and a full-unfinished basement. Four comparables have central air-conditioning and five comparables have a two-car detached garage. The improvement assessments range from \$21.12 to \$33.09 per square foot of living area.

The appellants also argued overvaluation. In support of this claim, the appellants' evidence disclosed that the appellants' comparable six sold in March 2010 for \$279,500. Based on the evidence submitted, the appellants 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 \$36,268. The subject's improvement assessment is \$30,948 or \$30.67 per square foot of living 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, 86-year-old, single-family dwellings of masonry construction located on the same street and block as the subject. The improvements range in size from 1,009 to 1,015 square feet of living area. The comparables contain one or one and one-half bathrooms and a full-finished or unfinished basement. One comparable has central air-conditioning and a fireplace and two comparables have a one-car garage. The improvement assessments range from \$31.37 to \$33.09 per square foot of living area. The appellants' comparable six and the board of review's comparable four are the same property. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

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 appellants' 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 appellants have not overcome this burden.

Regarding the inequity claim, the Board finds the board of review's comparables to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, amenities, age, design and exterior construction. In addition, they are located on the same street and block as the subject and have improvement assessments ranging from \$31.37 to \$33.09 per square foot of living area. The subject's per square foot improvement assessment of \$30.67 falls below the range established by these properties. The Board finds

the appellants' comparables less similar to the subject in improvement size and/or location and accorded less weight. The appellants' comparable six and the board of review's comparable four are the same property. 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.

Next, the appellants also argued overvaluation and submitted sales data on one suggested comparable property. The Board finds the appellants' argument unpersuasive in that one sale is insufficient evidence to suggest that the subject property is overvalued.

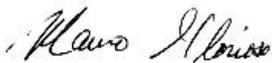
As a result of this analysis, the Property Tax Appeal Board finds the appellants have failed to adequately demonstrate that the subject was inequitably assessed or overvalued and no reduction in the subject's assessment is warranted.

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.

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Chairman



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Member



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Member



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Member



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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



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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.