FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: William Massey
DOCKET NO.: 09-21113.001-R-1
PARCEL NO.: 14-05-127-008-0000

The parties of record before the Property Tax Appeal Board are William Massey, the appellant(s); 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:	$11,160
IMPR.:	$34,404
TOTAL:	$45,564

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 3,720 square feet of land, and is improved with a 98 year old, two-story, stucco dwelling. The subject includes one and one-half baths, a full unfinished basement, air conditioning, and a fireplace.

The appellant raised two issues as the bases of this appeal. The first issue is that the Cook County Assessor's records regarding the improvement's size are incorrect. The appellant alleges that the improvement's size is 1,517 square feet of living space. Second, the appellant alleges that there was unequal treatment in the assessment process.

In support of the subject's improvement size, the appellant submitted a survey of the subject done by Michael J. Lopez of Preferred Survey, Inc. The survey states that Mr. Lopez was a State of Illinois Professional Land Surveyor when he signed and stamped the document, which was on March 29, 2000. The measurements on the survey show that the dwelling is 24.3 feet wide by 32.3 feet long. The survey also shows that a 6.9 foot by 9.7 foot breakfast area is attached to the back of the dwelling, as well as a trapezoidal bay window measuring 4.2 feet and 4.4 feet on the sides, and 5.2 feet in the front.

The appellant stated in the pleadings that the breakfast area and the bay window do not extend to the second story of the dwelling. Therefore, using the measurements provided on the survey, the first story of the dwelling contains 871 square feet of living area, and the second story contains 785 square feet of living area, for a total of 1,656 square feet of living space.

In support of the equity argument, the appellant submitted photographs and information on four comparable properties located within the subject's neighborhood. These comparables are described as two-story, stucco buildings, which are 96 to 111 years old, and contain 1,686 to 2,990 square feet of living area. The comparable properties have from one and one-half to two and one-half baths. Three of the comparables have a garage, ranging from a one and one-half-car to a two-car garage. One of the comparables also has air conditioning. These comparables have improvement assessments ranging from $13.49 to $20.91 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $45,564 was disclosed. In support of the subject's assessment, the board of review submitted descriptions and assessment information for four properties located within two blocks of the subject. These properties are described as two-story, stucco dwellings, which are from 95 to 103 years old, and contain from 1,536 to 1,700 square feet of living area. The dwellings all have a full basement area, and from one to one and one-half baths. Three of the properties have a garage, ranging from a one and one-half-car to a two-car garage, and one dwelling also has air conditioning. These properties have improvement assessments ranging from $22.75 to $23.09 per square foot of living area. Based on this evidence, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant resubmitted the original evidence submitted, and also submitted information and photographs of four additional comparable properties.

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.

Initially, the Board finds that the best evidence of the subject's size is the survey submitted by the appellant. The survey was done by a State of Illinois Professional Land Surveyor, and shows the dimensions of the subject. The survey shows that the size of the subject is 1,686 square feet of living area, which is two square feet smaller than the subject's living area stated in the Cook County Assessor's records. The Board finds that such a difference is *de minimus*. The venerable maxim *de minimus non curat lex* (or "the law does not concern itself with trifles") "is part of the established background of legal principles against which all enactments are adopted, and which

all enactments (absent contrary indication) are deemed to accept." Wisconsin Dept. of Revenue v. William Wrigley, Jr., Co., 505 U.S. 214, 231, 112 S.Ct. 2447, 120 L.Ed.2d 174 (1992). Therefore, the Board finds that the subject's improvement assessment shall remain at $20.75 per square foot of living area.

The appellant contends unequal treatment in the subject's improvement assessment as the second 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The appellant's additional comparables submitted in rebuttal were not considered by the Board. Section 1910.66(c) of the Illinois Administrative Code states, "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties." 86 Ill.Admin.Code 1910.66(c).

The Board finds comparable #2 submitted by the appellant, and all of the comparables submitted by the board of review to be most similar to the subject in location, size, style, exterior construction, features, and 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 $20.91 to $23.09 per square foot of living area. The subject's improvement assessment of $20.75 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.

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

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: April 20, 2012

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.