



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

APPELLANT: Beverley Urschel
DOCKET NO.: 09-21163.001-R-1
PARCEL NO.: 14-29-403-012-0000

The parties of record before the Property Tax Appeal Board are Beverley Urschel, 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: \$ 22,400
IMPR.: \$ 47,375
TOTAL: \$ 69,775

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story, two units, multi-family dwelling of frame construction containing 2,004 square feet of living area. The dwelling is 121 years old. Features of the dwelling include a full unfinished basement and a two-car garage. The dwelling is situated on a 3,500 square foot lot located in Lake View Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In the support of this claim, the appellant submitted descriptions and assessment information on four suggested properties. They consist of one or two-story, two units, multi-family, frame or stucco dwellings. The properties range in age from 121 to 124 years old. The dwellings range in size from 1,720 to 2,520 square feet of living area. The properties are located within three blocks of the subject property. Three properties have a full unfinished basement or a full basement apartment. Two properties have a two-car garage. The properties have improvement assessments ranging from \$37,675 to \$45,300 or from \$17.98 to \$22.97 per square foot of living area. The four suggested land comparables range in size from 1,875 to 3,000 square feet of land area and have land assessments ranging from \$19,200 to \$20,625 or from \$6.40 to \$11.00 per

square feet of land area. The subject's improvement assessment is \$47,375 or \$23.64 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$39,787 or \$19.85 per square feet of living area. Also, the appellant requested a reduction in the subject's land assessment to \$15,704 or \$4.49 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$69,775 was disclosed. The subject's improvement assessment is \$47,375 or from \$23.64 per square foot of living area. The subject's land assessment is \$22,400 or improved lot unit-price of \$64.00. In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties. They consist of two-story, frame, two units, multi-family dwellings that range in age from 116 to 121 years old. The dwellings range in size from 1,848 to 2,134 square feet of living area. The properties are located in the same neighborhood code and three properties are located within a one-quarter mile distance of the subject property. Features include a full unfinished basement or a full finished basement. These properties have either a one and one-half car garage, two-car garage or three-car garage. One property has central air conditioning. These properties have improvement assessments ranging from \$47,405 to \$57,565 or from \$24.17 to \$26.98 per square foot of living area. The four comparables range in land size from 3,100 to 4,092 square feet of land area. The properties have land assessments ranging from \$19,840 to \$26,188 or a \$64.00 improvement lot unit-price. Based on this evidence, 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 Board further finds no reduction in the subject's assessment is warranted.

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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Regarding the improvement, both parties submitted a total of eight comparables for the Board's consideration. The Board gave less weight to appellant's comparable #1 due to exterior construction and comparable #4 due to the improvement's larger size when compared to the subject. The Board finds that comparables #2 and #3 submitted by the appellant and comparables submitted by the board of review are most similar to the subject in location, size, age, style, exterior construction and features. These comparables had improvement assessments that

ranged from \$43,218 to \$57,565 or from \$22.69 to \$26.98 per square foot of living area. The subject's improvement assessment of \$47,375 or \$23.64 per square foot of living area is within 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 no reduction in the subject's assessment is warranted.

Regarding the land assessment, both parties submitted a total of eight comparables for the Board's consideration. The Board gave less weight to appellant's comparables #2, #3 and #4 due to smaller lot size when compared to the subject. The Board finds the comparables submitted by the board of review to be similar to the subject. These properties range in size from 3,100 to 4,092 square feet. The subject's improved lot unit-price of \$64.00 indicates the subject is treated equitably when compared to similar properties.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill2d. 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all 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.

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: December 23, 2011

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.