



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

APPELLANT: Kathleen Scardina
DOCKET NO.: 09-21356.001-R-1
PARCEL NO.: 14-17-302-001-0000

The parties of record before the Property Tax Appeal Board are Kathleen Scardina, 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: \$ 14,400
IMPR.: \$ 61,618
TOTAL: \$ 76,018

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,000 square foot parcel of land improved with a 106-year old, two-story, frame, single-family dwelling. The improvement contains 1,760 square feet of living area as well as a full unfinished basement and two bathrooms. The appellant argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for four suggested comparables. The properties were improved with a two-story, single-family dwelling with frame exterior construction and one and one half-baths to two and one half-baths therein. They range: in age from 105 to 109 years; in size from 1,863 to 2,110 square feet of living area; and in improvement assessments from \$23.38 to \$34.03 per square foot. Two of the properties have air conditioning, and three of them have either a one-car or two-car garage. The subject's improvement assessment is \$35.01 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$76,018. The board of review submitted descriptive and assessment data relating to four suggested comparables located either on the same block as the subject or within one-quarter mile of the subject property. The properties are improved with a two-story, frame, single-family dwelling. They range: in bathrooms from one full to two and one half-baths; in age from 105 to 116 years; in size from 1,556 to 1,764 square feet of living area; and in improvement assessment from \$35.98 to \$38.75 per square foot. Amenities for properties include a two-car garage, one property has a fireplace and two properties have air conditioning. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments and testimony as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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 data, the Board finds that the appellant has not met this burden.

The Board finds that comparables #1 and #4 submitted by the appellant as well as comparables #1 and #3 submitted by the board of review are most similar to the subject in style, improvement size, age, and amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$32.80 to \$36.01 per square foot of living area. The subject's improvement assessment at \$35.01 per square foot is within the range established by these comparables.

As a result of this analysis, the Board finds that the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a reduction is not warranted.

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. Barret, 20 Ill.2d. 395 (1960). Although the comparables submitted 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

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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.



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: September 21, 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.