



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

APPELLANT: Rod Penner  
DOCKET NO.: 09-22934.001-R-1 through 09-22934.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Rod Penner, the appellant, by attorney Michael Griffin in Chicago, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-22934.001-R-1	14-29-120-033-0000	16,250	111,214	\$127,464
09-22934.002-R-1	14-29-120-034-0000	19,500	0	\$19,500

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two parcels, one of which is improved with a two-story dwelling of masonry construction containing 2,848 square feet of living area. The dwelling is ten years old. Features of the home include a full finished basement, central air conditioning, three fireplaces, and a two-car detached garage. The subject is classified as a class 2-78 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, Lake View 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 two-story frame or masonry dwellings that range in age from six to fifteen years old. The comparables have the same assigned classification code as the subject. The appellant did not provide any information on the proximity of the comparables to the subject property. The comparable dwellings range in size from 2,280 to 3,289 square feet of living area. Each comparable has central air conditioning, one or two fireplaces, and a detached garage, either one and one-half car or two-car. The appellant did not provide any information on the comparables' foundations. The comparables have improvement assessments ranging from \$71,400 to \$107,826 or from \$31.32 to \$36.86 per square foot of living area.

The subject's improvement assessment is \$111,214 or \$39.05 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$89,187 or \$31.32 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment on both parcels of \$146,964 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story masonry dwellings that range in age from two to ten years old. The comparables have the same assigned neighborhood and classification codes as the subject. The comparables are located one-quarter mile from the subject. The dwellings range in size from 2,638 to 2,880 square feet of living area. Each comparable has a full finished basement, central air conditioning, one or three fireplaces, and a two-car detached garage. These properties have improvement assessments ranging from \$116,602 to \$121,697 or from \$41.55 to \$44.20 per square foot of living area. 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 a reduction in the subject's assessment is not 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.

Both parties presented assessment data on a total of eight equity comparables. All of the comparables submitted were two-story frame or masonry dwellings that were also very similar to the subject in age. However, the appellant did not provide information on the comparables' proximity to the subject and on their foundations. The appellant's comparables #1 through #3 differed from the subject in size and received reduced weight in the Board's analysis. The Board finds the appellant's comparable #4 and the board of review's comparables #1 through #3 were most similar to the subject in size and the board of review's comparable #4, despite being somewhat smaller, was most similar in age. In addition the board of review's comparables were located in close proximity to the subject, and they had full finished basements like the subject. Due to their similarities to the subject, these five comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$103,503 to \$121,697 or from \$36.86 to \$44.20 per square foot of living area. The subject's improvement assessment of \$111,214 or \$39.05 per square foot of living area falls 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 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.



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Chairman



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Member



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Member



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Member



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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



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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.