



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

APPELLANT: Mary Ellen Mieling
DOCKET NO.: 09-24091.001-R-1
PARCEL NO.: 12-02-300-084-0000

The parties of record before the Property Tax Appeal Board are Mary Ellen Mieling, 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: \$2,207
IMPR.: \$24,815
TOTAL: \$27,022

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,943 square foot parcel of land improved with a 43-year old, two-story, masonry, single-family dwelling containing 1,296 square feet of living area, one and one-half baths, air conditioning, and a full finished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of four properties suggested as comparable and located within 360 feet of the subject. The properties are described as two-story, masonry, single-family dwellings with one and one-half baths, full and finished basements, and air conditioning. The properties are 46 to 47 years old, contain 1,296 square feet of living area, and range in improvement assessments from \$17.68 to \$18.55 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 improvement assessment of \$27,022 or \$19.15 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable and located within the

subject's block. The properties are described as two-story, masonry, single-family dwellings with one and one-half baths, a full unfinished basement, and air conditioning. The properties range in age from 39 to 44 years, contain 1,296 square feet of living area, and have improvement assessments from \$17.28 to \$19.64 per square foot of living area. In addition, the board of review submitted sales data for comparable #1 which sold in September 2008 for \$245,000 or \$189.48 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant submitted a letter stating that the Cook County Assessor and PTAB reduced the 2008 land and total assessed values for all the 52 identical units in the subject's complex. However, the appellant contends that these reductions were "applied to original 2008 assessed values and not the reduced values" and therefore, is requesting that the "percentage of reduction be applied to revised 2008 valuations." In addition, the appellant agreed that the board of review's comparable #1 is most similar to the subject. However, appellant contends that comparables #2, #3, and #4 are all units in the subject's complex that are assessed higher and therefore, proof of lack of uniformity of identical units within the subject's complex. Lastly, the appellant asserts that the board of review did not timely submit Notes on Appeal within the 90 day period and thus, the board of review's evidence should be defaulted.

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 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 PTAB finds the appellant has not met this burden.

Regarding the appellant's contention that the board of review failed to timely submit their Notes on Appeal evidence, the PTAB finds no evidence to support this claim. For example, the board of review was notified on April 1, 2011 regarding appellant's appeal and had by the deadline of June 30, 2011 to respond to appellant's appeal. Per the case history, the board of review timely responded and submitted their evidence on June 27, 2011.

The parties presented a total of eight properties suggested as comparable to the subject. The PTAB finds that all of the board of review's and appellant's comparables similar to the subject in size, design, location, and age. The properties are all described as two-story, masonry, single-family dwellings containing 1,296 square feet of living area with one and one-half baths, finished basements, and air conditioning. The properties

range in age from 39 to 46 years and in improvement assessments from \$17.68 to \$19.71 per square foot of living area. In comparison, the subject's improvement assessment of \$19.15 per square foot of living area is within the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessment is not warranted.

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 PTAB 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: May 18, 2012

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.