



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

APPELLANT: Lois M. Benda
DOCKET NO.: 09-25689.001-R-1
PARCEL NO.: 23-25-201-035-0000

The parties of record before the Property Tax Appeal Board are Lois M. Benda, the appellant, by attorney John P. Fitzgerald of the Fitzgerald Law Group, P.C. 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:

LAND: \$4,208
IMPR.: \$22,631
TOTAL: \$26,839

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction. The dwelling is approximately 53 years old and contains 1,378 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The subject property is classified as a class 2-03 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Palos Heights, Palos Township, Cook County.¹

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three suggested comparable properties described as dwellings with frame or frame and masonry construction. The appellant did not provide the comparables' story height; however, all of the comparables have the same assigned classification code as the subject. The comparable properties have the same assigned neighborhood code as the subject, and they are located three blocks from the subject. The comparable dwellings are either 53 or 69 years old and contain from 1,516 to 1,722 square feet of living area. Two comparables have central air conditioning and a fireplace. The appellant did not provide any information on the comparables' foundations or garages. The comparables have improvement

¹ Class 2-03 is for one-story residences, any age, 1,000 to 1,800 square feet.

assessments ranging from \$20,009 to \$22,149 or from \$12.24 to \$14.05 per square foot of living area. The subject's improvement assessment is \$22,631 or \$16.42 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$17,983 or \$13.05 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$26,839 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of one-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject, and they are located one-quarter mile from the subject. The dwellings are from 53 to 56 years old and contain from 1,152 to 1,416 square feet of living area. Three comparables have crawl-space foundations, and one comparable has a full finished basement. These properties have improvement assessments ranging from \$21,142 to \$25,383 or from \$16.51 to \$19.54 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 seven suggested comparables. The appellant's comparable #2 had considerably more living area than the subject and was also much older. As a result, this comparable received reduced weight in the Board's analysis. The Board finds the board of review's comparable #2 was the best comparable in the record. This comparable was very similar to the subject in location, design, exterior construction, age, and living area. Additionally, this comparable had a full basement like the subject. The Board also finds that the board of review's comparables #1, #3, and #4, despite having crawl-space foundations, were very similar to the subject in location, design, exterior construction, age, and living area. The appellant did not provide any information on the comparables' foundations. Nevertheless, the appellant's comparables #1 and #3 were identical to the subject in age and were very similar to the subject in living area and location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These six

comparables had improvement assessments that ranged from \$20,009 to \$25,383 or from \$12.24 to \$19.54 per square foot of living area. The subject's improvement assessment of \$22,631 or \$16.42 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.

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: September 20, 2013

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.