



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

APPELLANT: Christine Sullivan
DOCKET NO.: 09-26120.001-R-1
PARCEL NO.: 13-13-123-007-0000

The parties of record before the Property Tax Appeal Board are Christine Sullivan, the appellant, by attorney Timothy C. Jacobs, of Gary H. Smith PC 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: \$14,625
IMPR.: \$30,949
TOTAL: \$45,574

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame and masonry construction containing 1,813 square feet of living area. The dwelling was 87 years old. Features of the home include a full basement with recreation room finish, a full unfinished attic, a fireplace and a two-car detached garage. The property has a 5,625 square foot site and is located in Chicago, Jefferson Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on four comparable properties described as one-story dwellings of masonry or frame and masonry construction that ranged in size from 2,011 to 2,255 square feet of living area. The dwellings ranged in age from 94 to 101 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full unfinished basement and from 1 to 2.5-car detached garages. One comparable has central air conditioning and one comparable has a fireplace. The comparables have improvement assessments

ranging from \$28,928 to \$33,733 or from \$14.50 to \$15.16 per square foot of living area. The subject's improvement assessment is \$30,949 or \$17.07 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$26,498 or \$14.62 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with 1.5-story dwellings of frame and masonry construction that range in size from 1,848 to 2,329 square feet of living area. The dwellings ranged in age from 85 to 91 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a full basement. One comparable has a finished recreation room in the basement. One of the comparables has central air conditioning. One comparable has a one-car garage and two comparables have two-car garages. These properties have improvement assessments ranging from \$34,059 to \$40,328 or from \$17.32 to \$20.60 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties to the appeal submitted a total of eight comparable properties into the record for the Board's consideration. The subject property and all eight comparables are classified as 2-04 one-story residences under the Cook County Classification Code. The subject property is a one-story dwelling with a full unfinished attic and the board of review's comparables all are

one-story dwellings that have attics with living area. The appellant did not provide attic information for her comparables. The Board gave reduced weight in its final analysis to appellant's comparable #3 and to board of review comparable #3 due primarily to their significant size disparities when compared to the subject property. The remaining six comparables had improvement assessments that ranged from \$13.79 to \$20.60 per square foot of living area. The appellant's comparables all lacked the finished basement recreation room and fireplace that the subject property has. The Board finds the board of review comparables numbers 1, 2 and 4 are the most similar to the subject in size, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables all have finished living area in the attic. They had improvement assessments of \$18.43, \$20.60 and \$18.87, per square foot of living area, respectively. The subject's improvement assessment of \$17.07 per square foot of living area falls below and is supported by the most similar comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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

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: April 18, 2014

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.