



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

APPELLANT: Patricia Hataburda
DOCKET NO.: 09-28244.001-R-1
PARCEL NO.: 22-24-302-007-0000

The parties of record before the Property Tax Appeal Board are Patricia Hataburda, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$11,026
IMPR.: \$72,660
TOTAL: \$83,686

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story, masonry, single-family dwelling that was constructed in 1988. It is situated on a 49,005 square foot lot. Features include four bedrooms, four and one-half baths, a partial unfinished basement, central air conditioning, four fireplaces and a four-car attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data as well as photographs for four suggested comparables. The properties are improved with a two-story, single-family dwelling with either masonry or frame and masonry exterior construction. All suggested comparables are within the subject's neighborhood and include one or two fireplaces, central air conditioning and a two, three or four car attached garage. Suggested comparables #3 and #4 include partial unfinished basement space while suggested comparable #1 has a

full basement with recreational room and suggested comparable #2 has a full unfinished basement. They range: in age from 15 to 26 years; in size from 5,135 to 5,575 square feet of living area; and in improvement assessment from \$12.25 to \$14.46 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

In addition, the appellant argued that the subject's living area square footage was incorrectly listed by the county. The appellant submitted a schematic drawing of the subject as well as copies of the 2005 and 2006 certificates of error issued by the Cook County Assessor on July 1, 2009, indicating the listed building square footage for the subject was incorrect.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$100,874. The subject's improvement assessment is \$14.52 per square foot using 6,190 square feet of living area. The board of review submitted descriptive and assessment data as well as photographs relating to three suggested comparables. They are all located within subject's same neighborhood code. The properties are improved with a two-story, seven year old, masonry, single-family dwelling with central air conditioning. They include either a three- or four-car attached garage and three and one-half to five full baths. Suggested comparables #1 and #2 include full or partial finished basement space, while suggested comparable #3 includes partial unfinished basement space. They range: in size from 5,406 to 6,090 square feet of living area and in improvement assessment from \$14.45 to \$15.95 per square foot. The board of review lists the subject's square footage as 6,190 without further explanation. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant indicated that the board of review's suggested comparables are seven years old, while the subject is 21 years old. Additionally, two of the board's suggested comparables have finished basements while the subject has an unfinished basement.

After considering the arguments 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 first issue before the PTAB is the subject's square footage. The PTAB finds the appellant proffered sufficient evidence to establish that the subject contains 5,190 square feet of living area. The assessor certified 2005 and 2006 certificates of error for the subject property indicating that the subject's building square footage was incorrect. Therefore, the PTAB finds that the subject is a two-story dwelling containing 5,190 square feet of living area. This reflects an improvement assessment of \$17.31 per square foot of living area.

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 met this burden.

The parties submitted a total of seven comparable properties for the Board's consideration. The Board finds that comparables #1 through #3 submitted by the appellant as well as comparables #1 and #3 submitted by the board of review are most similar to the subject in exterior construction, size and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessment from \$12.25 to \$15.95 per square foot of living area. The subject's improvement assessment at \$17.31 per square foot of living area is above the range established by these 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 not equitable and a reduction in the subject's assessment is 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. Barrett, 20 Ill.2d. 395 (1960). Although the comparables presented 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 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 incorrect and a 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: April 20, 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.