



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

APPELLANT: Virginia Sowell
DOCKET NO.: 09-29829.001-R-1
PARCEL NO.: 15-34-219-022-0000

The parties of record before the Property Tax Appeal Board are Virginia Sowell, 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: \$ 2,632
IMPR.: \$21,802
TOTAL: \$24,164

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 3,780 square feet of land, which is improved with an 85 year old, stucco dwelling. The dwelling has one bath, air conditioning, a full unfinished basement, and a one and one-half-car garage.

The appellant alleges that the Cook County Assessor's records are incorrect regarding the subject's improvement size and design. The Assessor's records state that the subject contains 1,297 square feet of living area, and is a multi-level dwelling. The appellant alleges that the subject contains only 1,050 square feet of living area, and is a single-story dwelling. In support of this argument, the appellant stated in the pleadings that the subject is the same as Comparable #7 in square footage because the properties are next door to each other. Comparable #7 has 1,050 square feet of living area according to the Assessor's records. The appellant's pleadings also stated that, contrary to the Assessor's records, the subject's attic is unfinished, and not heated.

The appellant's appeal is based on unequal treatment in the assessment process. In support of the equity argument, the appellant submitted information on seven comparable properties described as one-story or multi-level, stucco or masonry dwellings that range in age from 61 to 87 years old.

The appellant asserts in the pleadings that two of the comparables' amenities are incorrect in the Assessor's records. First, the Assessor's records state that Comparable #2 has a frame exterior construction, 985 square feet of living area, a slab, no air conditioning, and a one-car garage. The appellant alleges that Comparable #2 has a brick exterior construction, 1,154 square feet of living area, a full basement with a formal recreation room, air conditioning, and a two-car garage. In support of this argument, the appellant submitted an MLS listing for Comparable #2, which states that there is a family room in the basement, and the dwelling has a one-car garage. The appellant also submitted a photograph of the property.

The appellant also asserts that Comparable #6 has a two-car garage, while the Assessor's records state that Comparable #6 has no garage. The appellant did not submit any evidence to support this assertion.

Comparables #1, #3, #4, #5, and #7 range in size from 810 to 1,057 square feet of living area. Four of these comparables have air conditioning, and all of them have a two-car garage.

The appellant's comparables, except for Comparable #2, have improvement assessments ranging from \$17.61 to \$24.80 per square foot of living area. The subject's improvement assessment is \$16.81 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 final assessment of \$24,164 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of multi-level, frame and masonry or stucco dwellings that range in age from 83 to 88 years old, and in size from 1,079 to 1,326 square feet of living area. The dwellings have either one or one and one-half baths. Three of the dwellings have a full unfinished basement, while one has a full basement with a formal recreation room. Three of the comparables have a two-car garage, while one has a fireplace. These properties have improvement assessments ranging from \$17.26 to \$18.35 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 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.

Initially, the Board finds that the subject contains 1,297 square feet of living area. The appellant has not supplied sufficient evidence to show that the Assessor's records regarding the subject's improvement size are incorrect. In addition, the Board finds that, based on the photograph of the subject submitted by the appellant, the subject's second story appears to include living area with curtains and an awning over the windows. The appellant's pleadings do not include interior photographs depicting the second story's condition. Therefore, the Board finds the appellant's argument regarding the subject's design unpersuasive.

Furthermore, the Board finds that the Cook County Assessor's records regarding the improvement size of the appellant's Comparable #2 are correct. The appellant did not submit sufficient evidence to show that the dwelling was larger than 985 square feet of living area. Therefore, Comparable #2's improvement assessment is \$19.63 per square foot of living area. Additionally, there was insufficient evidence to show that the improvement had central air conditioning, or a two-car garage. In fact, the photograph of Comparable #2 submitted by the appellant shows that the dwelling has a window air conditioner in the front upstairs window and not central air conditioning. However, the Board also finds that Comparable #2 has a brick exterior construction and that it has a formal recreation room in the basement. The Board makes this finding based on the photograph of Comparable #2, and the MLS listing submitted by the appellant.

The Board finds the comparables submitted by the board of review, are most similar to the subject in location, size, style, 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 had improvement assessments that ranged from \$17.26 to \$18.35 per square foot of living area. The subject's improvement assessment of \$16.81 per square foot of living area is 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

J. R.

Member

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.