



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

APPELLANT: John Hopkins
DOCKET NO.: 09-29834.001-R-1
PARCEL NO.: 17-06-433-028-0000

The parties of record before the Property Tax Appeal Board are John Hopkins, the appellant; 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: \$10,625
IMPR.: \$53,380
TOTAL: \$64,005

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,125 square foot parcel of land improved with two improvements. Improvement #1 is a 98-year old, two-story, masonry, single-family dwelling containing 752 square feet of living area. It contains two bedrooms and one full bath. Improvement #2 is a 98-year old, two-story, masonry, multi-family dwelling containing 2,292 square feet of living area. Amenities include six bedrooms, two full baths and a full, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument for Improvement #2, the appellant submitted descriptive data, assessment information and colored photographs on a total of four properties suggested as comparable and located within one mile of the subject. The properties are described as two or three-story, masonry or masonry and stone, multi-family dwellings. Amenities include two or three full baths, garage area, and a basement for three of the suggested comparables. The properties range: in age from 100 to 103 years; in size from 2,100 to 2,805 square feet of living area; and in improvement assessment from \$14.51 to \$18.20 per square foot of living area. No suggested comparables were

submitted for Improvement #1. 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 #1 improvement assessment of \$22,017 or \$29.28 per square foot of living area was disclosed. Additionally, the subject's Improvement #2 improvement assessment of \$31,363 or \$13.68 per square foot of living area was disclosed.

In support of the subject's assessment for Improvement #1 no data was submitted. For Improvement #2, the board of review presented its grid sheet and the property characteristic printouts for four properties suggested as comparable and located within one-quarter mile of the subject property. The properties are described as two-story, masonry or frame and masonry, multi-family dwellings. Amenities include two or three full baths, four to eight bedrooms and a one and one-half or two car garage for two of the suggested comparables. The properties range: in age from 117 to 131 years; in size from 2,265 to 2,562 square feet of building area; and in improvement assessment from \$14.59 to \$16.64 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant confirmed that the subject property had two improvements on one parcel and that the assessed value for Improvement #1 was not proportional given the assessed value for Improvement #2. He also resubmitted a copy of the board of review's evidence.

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.

As to Improvement #1, neither party submitted any properties suggested as comparable. Therefore, the Board finds the appellant failed to show Improvement #1 was inequitably assessed and a reduction in improvement assessment is not warranted.

As to Improvement #2, the parties submitted a total of eight properties suggested as comparable to the subject. The Board finds the board of review's comparables #2 and #3 as well as the appellant's comparables #2 and #4 most similar to the subject in design, size, exterior construction, and/or amenities. These

properties are two-story, masonry, multi-family dwellings located within the subject's neighborhood. The properties range: in age from 100 to 119 years; in size from 2,100 to 2,800 square feet of living area; and in improvement assessment from \$14.59 to \$18.20 per square foot of living area. In comparison, the subject's Improvement #2 improvement assessment of \$13.68 per square foot of living area is below the range of these comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot Improvement #2 improvement assessment is supported and a reduction in the improvement assessment is not 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 Ill2d. 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 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.

Ronald 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: June 22, 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.