



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

APPELLANT: Diane Perros
DOCKET NO.: 09-35896.001-R-1
PARCEL NO.: 05-29-200-049-0000

The parties of record before the Property Tax Appeal Board are Diane Perros, the appellant(s), by attorney Howard W. Melton, of Raila & Associates, 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: \$31,171
IMPR.: \$176,637
TOTAL: \$207,808

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 23,978 square foot parcel of land improved with a 68-year old, two-story, frame, single-family dwelling containing 5,274 square feet of living area.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board (the Board) the prior year under docket number 08-22645.001-R-1. In that appeal the Board rendered a decision lowering the assessment of the subject property to \$209,992 based on an agreement between the parties. The appellant argues that the market value as established by the 2008 decision should apply to the 2009 appeal and an assessment should be determined based off this market value. No other evidence was presented.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$207,808 was disclosed. In support of the assessment, the board of review included descriptions and assessment information on three comparables to demonstrate the subject was being assessed uniformly. The comparables are described as two-story, masonry or frame and masonry, single-family dwellings with various amenities. They range: in age from 60 to 84 years; in size from 3,868 to 5,610 square feet of living area; and in improvement assessments from \$45.97 to \$58.11 per square foot of living area. Based on this evidence, the board of review requested confirmation of the 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 the evidence in the record does not demonstrate a change in the assessment is warranted.

The record in this appeal disclosed the subject property had a final total assessment for the 2009 tax year of \$207,808.

The Property Tax Appeal Board recognizes that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides that the prior year's decision lowering the assessment should be carried forward to the 2009 tax year, subject only to equalization, where the property is an owner occupied residence and the tax years are within the same general assessment period. However, the Board finds that in this case doing so would result in an inequitable assessment in contravention of the Board's authority to base each decision upon equity and the weight of the evidence. (35 ILCS 200/16-185).

The Property Tax Appeal Board also takes notice that the Cook County Board of Commissioners through the passage of Ordinance No. 08-O-51 (the "Ordinance") amended Chapter 74 Taxation, Article II, Division 2 Section 74-64, effective for the 2009 tax year. (See 86 Ill.Admin.Code §1910.90(i).) The Ordinance changed the statutory assessment classification level of assessments for class 2 property throughout Cook County from 16% to 10%. The Board finds that carrying forward the assessment from the 2007 and 2008 tax years to the 2009 tax year without recognizing the fact that assessment levels were reduced in Cook County for the 2009 tax year is inequitable since the prior year's decision was founded on market value and a substantially higher level of assessment. The Uniformity Clause of the

Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d 1, 20 (1989); Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). The Board finds that carrying forward the decisions from the 2008 tax year to the 2009 tax year would violate this directive.

Therefore, the Board will review the evidence presented by the parties. The Board finds the board of review presented a total of three properties suggested as comparable to the subject. The PTAB finds these comparables somewhat similar to the subject. The properties are described as two-story, frame or frame and masonry, single-family dwellings. The properties range: in age from 60 to 84 years; in size from 3,868 to 5,610 square feet of living area; and in improvement assessments from \$45.97 to \$52.66 per square foot of living area. In comparison, the subject's improvement assessment of \$33.49 per square foot of living area is below the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: March 21, 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.