FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jeanette Pach
DOCKET NO.: 10-20258.001-R-1
PARCEL NO.: 23-02-400-076-0000

The parties of record before the Property Tax Appeal Board are Jeanette Pach, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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:	$ 5,559
IMPR.:	$ 16,248
TOTAL:	$ 21,807

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story dwelling of frame construction. The dwelling is 62 years old and contains 1,388 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, and a one and one-half car garage. The subject property is located in Hickory Hills, Palos Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant partially completed a grid analysis on four suggested comparable properties.[1] The comparable properties are one and one-half story dwellings of frame construction that have the same assigned neighborhood code as the subject. The comparable dwellings are from 57 to 61 years old and contain from 1,513 to 1,800 square feet of living area. Three comparables have crawl-space foundations, and one has a full unfinished basement. Two comparables have garages, and one has central air conditioning. The comparables have improvement

[1] For this appeal, the appellant did not provide information on each comparable's story height and foundation. However, the Board takes notice that for an appeal before the Property Tax Appeal Board the prior year under docket number 09-21622.001-R-1, the appellant submitted the same evidence and supplied the property characteristic sheets for each of the comparable properties.

assessments ranging from $15,794 to $18,642 or from $10.36 to $10.92 per square foot of living area. The subject's improvement assessment is $16,248 or $11.70 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $14,698 or $10.59 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $21,807 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of one and one-half story dwellings of frame construction that have the same assigned neighborhood code as the subject. The comparables are located one-quarter mile from the subject property. The dwellings are from 56 to 68 years old and contain from 1,171 to 1,510 square feet of living area. Each comparable has a garage and an unfinished basement, either full or partial. Three comparables have central air conditioning and one has a fireplace. These properties have improvement assessments ranging from $15,995 to $19,589 or from $12.97 to $14.40 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 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.

Both parties presented assessment data on a total of eight suggested comparables. The appellant’s comparables #1, #2, and #4 have crawl-space foundations that are unlike the subject’s full unfinished basement, and comparables #2 through #4 have considerably more living area than the subject. As a result, the appellant’s comparables received reduced weight in the Board’s analysis. The board of review comparables #3 and #4 have less living area than the subject and also received reduced weight. The Board finds the board of review comparables #1 and #2 were more similar to the subject in location, size, foundation, design, age, and exterior construction. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables have improvement assessments of $19,514 and $19,589 or $14.04 and $12.97 per square foot of living area, respectively. The subject's improvement assessment of $16,248 or $11.71 per square foot of living area is less than the improvement assessments for

the best comparables in the record. 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.

Chairman

Member

Member

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: August 23, 2013

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.