



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

APPELLANT: Kent Lyons
DOCKET NO.: 10-29062.001-R-1
PARCEL NO.: 08-09-104-021-0000

The parties of record before the Property Tax Appeal Board are Kent Lyons, the appellant, by attorney Christopher G. Walsh, Jr. 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: \$5,224
IMPR.: \$39,067
TOTAL: \$44,291

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 2,757 square feet of living area. The dwelling was 37 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car attached garage. The property has a 9,086 square foot site and is located in Arlington Heights, Elk Grove Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on four comparable properties described as two-story dwellings of frame and masonry construction that ranged in size from 2,725 to 2,822 square feet of living area. The dwellings ranged in age from 37 to 42 years old. Each comparable has the same neighborhood code as the subject property with two of the comparables located on the same street as the subject property. Features of the comparables include central air conditioning, a fireplace and a two-car attached garage. Three of the comparables have a partial unfinished basement and one comparable is constructed over a

concrete slab foundation. The comparables have improvement assessments ranging from \$25,768 to \$34,159 or from \$9.19 to \$12.39 per square foot of living area. The subject's improvement assessment is \$39,067 or \$14.17 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$30,465 or \$11.05 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with two-story dwellings of frame and masonry construction. Three of the comparables contain 2,757 square feet of living area and are either 36 or 37 years old. One comparable has 2,725 square feet of living area and is 37 years old. Each comparable has the same neighborhood code as the subject property with one comparable located on the subject's street. Features of the comparables include central air conditioning, a fireplace and a two-car garage. Two comparables have a full unfinished basement and one comparable has a partial unfinished basement. One comparable is constructed over a concrete slab foundation. These properties have improvement assessments ranging from \$39,132 to \$41,822 or from \$14.19 to \$15.17 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties to the appeal submitted a total of eight comparable properties into the record for the Board's consideration. The Board finds all of the submitted comparables are relatively

similar to the subject property in location, size, style, exterior construction, features and age. Due to their similarities to the subject, the comparables received similar weight in the Board's analysis. The comparables had improvement assessments that ranged from \$9.19 to \$15.17 per square foot of living area. The subject's improvement assessment of \$14.17 per square foot of living area is within the range established by the comparables in this record. The Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 111.2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. 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.



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: May 21, 2014



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.