



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

APPELLANT: Mary Freedman
DOCKET NO.: 10-30097.001-R-1
PARCEL NO.: 04-08-214-018-0000

The parties of record before the Property Tax Appeal Board are Mary Freedman, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 3,619
IMPR: \$ 30,326
TOTAL: \$ 33,945

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 3,447 square feet of land improved with a 20-year old, two-story, frame and masonry, single-family dwelling. The improvement contains 2,592 square feet of living area as well as a full basement, two full and one half-baths, one fireplace, and a two-car garage.

The appellant argued that there was unequal treatment in the assessment process of the subject's land and improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables. They are improved with a 20-year old, two-story, single-family dwelling with frame and masonry exterior construction. The townhomes range: in land size from 3,306 to 3,654 square feet; in land assessments at \$1.05 per square foot; in improvement size from 2,565 to 2,592 square feet of living area; and in improvement assessments from \$11.45 to \$11.70 per square foot, after correcting the appellant's mathematical errors. In comparison, the subject's land assessment is \$1.05 per square foot with an improvement assessment at \$12.95 per square foot of living area. The properties also include similar amenities.

Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$37,194. The board of review submitted descriptive and assessment data relating to four suggested comparables. The townhomes are all improved with a 20-year old, two-story, frame and masonry dwelling with 2,565 square feet of living area. They range in land size from 3,299 to 3,315 square feet and in land assessments at \$1.05 per square foot. The improvement assessments range from \$13.11 to \$13.15 per square foot. The properties have similar amenities. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments as well as reviewing 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 data, the Board finds that the appellant has not met this burden as to the land argument. All of the properties reflect a land assessment at \$1.05 including the subject property. Therefore, the Board finds this argument unpersuasive.

As to the improvement assessment, the Board finds that the appellant's comparables #1 through #3 are most similar to the subject in style, improvement age, size, and/or amenities. In analysis, the Board accorded most weight to these comparables with a greater emphasis on comparables #2 and #3 which are identical to the subject. The three comparables range in improvement assessments from \$11.45 to \$11.70 per square foot of living area. The subject's improvement assessment at \$12.95 per square foot is above the range established by these comparables.

Therefore, the Board finds that the appellant has demonstrated that the subject is inequitably assessed and that a reduction in the subject's improvement assessment 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.

Donald 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: August 23, 2013

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.