



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

APPELLANT: Martha Jackson
DOCKET NO.: 10-33313.001-R-1
PARCEL NO.: 04-23-201-011-0000

The parties of record before the Property Tax Appeal Board are Martha Jackson, 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 an increase 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: \$4,244
IMPR.: \$77,258
TOTAL: \$81,502

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story dwelling of masonry construction. The dwelling is approximately 10 years old and contains 3,274 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The subject property has a 4,994 square foot site and is located in Northfield, Northfield Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on four suggested comparable properties described as one or one and one-half story dwellings of frame, masonry, or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject and are located one block from the subject property. The comparable dwellings are either 52 or 54 years old and contain from 3,086 to 3,467 square feet of living area. Three comparables have partial unfinished basements, and one comparable has a crawl-space foundation. Each comparable has central air conditioning, two or three fireplaces, and a garage.

The comparables have improvement assessments ranging from \$44,346 to \$52,462 or from \$13.65 to \$15.43 per square foot of living area. The subject's improvement assessment is \$75,588 or \$23.09 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$47,440 or \$14.49 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 \$79,832 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties improved with one and one-half story dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject and are located in the same block or tax block as the subject. The dwellings are either seven or ten years old and contain 3,274 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, a fireplace, and a garage. These properties have improvement assessments ranging from \$77,900 to \$80,268 or from \$23.79 to \$24.52 per square foot of living area. As part of its evidence, the board of review disclosed that the subject property sold in April 2007 for a price of \$1,200,000 or for \$366.52 per square foot of living area, land included. 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 an increase in the subject's assessment is 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 were substantially older than the subject and received little weight in the Board's analysis. The Board finds the board of review comparables were located in the same block or tax block as the subject and were identical to the subject in design, exterior

construction, living area, and features. In addition, three of the board of review comparables were the same age as the subject dwelling. Due to their similarities to the subject, the board of review comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$77,900 to \$80,268 or from \$23.79 to \$24.52 per square foot of living area. The subject's improvement assessment of \$75,588 or \$23.09 per square foot of living area falls below the range established by the most similar comparables. Based on this record, the Board finds that an increase in the subject's assessment is justified.

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

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: April 18, 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.