



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

APPELLANT: William Smaha
DOCKET NO.: 11-21403.001-R-1
PARCEL NO.: 05-19-315-016-0000

The parties of record before the Property Tax Appeal Board are William Smaha, the appellant(s); 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: \$ 7,350
IMPR.: \$ 37,742
TOTAL: \$ 45,092

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 8,400 square foot parcel of land improved with a 53-year-old, one and one-half story, frame and masonry, single-family dwelling containing 2,329 square feet of living area, two and one-half baths, air conditioning, and a full, unfinished basement. The appellant argued there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of four properties suggested as comparable and located within three-quarters of a mile of the subject. The properties are described as one or one and one-half story, frame, masonry or frame and

masonry, single-family dwellings. The properties have varying amenities. They range: in age from 62 to 112 years; in size from 1,808 to 2,509 square feet of living area; and in improvement assessments from \$10.56 to \$17.23 per square foot of living area. The land ranges in size from 6,000 to 10,088 square feet and have land assessments of \$.88 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$37,742 or \$16.21 per square foot of living area was disclosed. In support of the subject's assessment, the board of review submitted descriptions and assessment information on four properties suggested as comparable with two located within one-quarter mile of the subject. The properties are described as one or one and one-half story, frame or stucco, single-family dwellings. The comparables have varying amenities. They range: in age from 56 to 69 years; in size from 1,813 to 2,492 square feet of living area; and in improvement assessments from \$16.95 to \$19.94 per square foot of living area. The lots range in size from 7,688 to 16,400 square feet and have land assessments of \$.88 per square foot. 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 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 PTAB finds the appellant has not met this burden.

The parties presented a total of eight properties suggested as comparable. The PTAB finds the appellant's comparable #2 and the board of review's comparables #1 and #3 most similar to the subject in size, design, and construction. These properties range: in age from 43 to 112 years; in size from 2,005 to 2,509 square feet of living area; and in improvement assessments from \$10.56 to \$19.94 per square foot of living area. In comparison, the subject's improvement assessment of \$16.21 per square foot of living area is within the range of these comparables.

As to the land, the PTAB finds all the comparables are similar to the subject and all are assessed at \$.88 per square foot, the same as the subject.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the PTAB 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.



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: June 20, 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.