



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

APPELLANT: Ivy Sundell  
DOCKET NO.: 11-21623.001-R-1  
PARCEL NO.: 05-28-201-001-0000

The parties of record before the Property Tax Appeal Board are Ivy Sundell, 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: \$ 13,500  
IMPR: \$ 45,655  
TOTAL: \$ 59,155**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject has 7,500 square feet of land, which is improved with a 63 year old, one and one-half-story, frame, single-family dwelling. The subject's improvement assessment is \$45,655, with \$5,500 being attributed to a home improvement exemption. The appellant argued that the Cook County Assessor's records regarding the subject's improvement size were incorrect, and that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the square footage argument, the appellant submitted a plat of survey. This survey showed that the subject's footprint was approximately 1,512 square feet. The survey was signed and dated in May 2008.

In support of the equity argument, the appellant submitted descriptive and assessment information for three properties suggested as comparable to the subject. The comparables are described as one and one-half-story, frame, single-family dwellings. Additionally, the comparables range: in age from 97 to 129 years; in size from 1,428 to 1,691 square feet of living area; and in improvement assessments from \$16.42 to \$20.46 per square foot of living area. The comparables also have various amenities. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of \$45,655, including the home improvement exemption was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as one-story or one and one-half-story, frame, masonry, or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from 56 to 83 years; in size from 1,434 to 1,687 square feet of living area; and in improvement assessments from \$24.99 to \$34.04 per square foot of living area. The comparables also have several amenities.

The board of review's evidence states that the subject contains 1,739 square feet of living area. The board of review also submitted a permit, showing that the subject was inspected in July 2010 after an addition was made to the second floor. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

In rebuttal, the appellant reaffirmed the evidence submitted in support of the square footage argument, and also submitted a printout from the Cook County Assessor's website from tax year 2008, showing the subject had an improvement size of 1,662 square feet of living area.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

Initially, the Board finds that the subject contains 1,662 square feet of living area, exclusive of the home improvement exemption, which is not under appeal. The Board finds that the appellant's printout from the Cook County Assessor's Office, submitted in rebuttal, and the board of review's permit, are the most persuasive pieces of evidence as to the subject's improvement size. The permit shows that the second floor addition was completed prior to the lien date, and the evidence indicates that a home improvement exemption was applied to the subject. Thus, the remaining, unchanged part of the subject is what is at issue in this appeal, which, according to the printout from the Assessor's website in 2008, was 1,662 square feet of living area.

The subject's home improvement exemption assessment is \$5,500. Thus, this number will be subtracted from the subject's improvement assessment, for an improvement assessment of \$40,155, or \$24.16 per square foot of living area.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this 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. Walsh v. Prop. Tax Appeal Bd.,

181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has not met this burden.

The Board finds that Comparables #2 and #3 submitted by the Appellant and Comparable #4 submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables ranged from \$19.27 to \$25.40 per square foot of living area. The subject's improvement assessment of \$24.16 per square foot of living area is within the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that 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.

*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: December 20, 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.