



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

APPELLANT: Ann Waters  
DOCKET NO.: 07-28135.001-R-1  
PARCEL NO.: 17-03-201-060-0000

The parties of record before the Property Tax Appeal Board are Ann Waters, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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:     \$ 28,971**  
**IMPR.:    \$ 171,473**  
**TOTAL:    \$ 200,444**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 118-year-old, three-story, single-family row house dwelling of masonry construction containing 4,760 square feet of living area and located in North Township, Cook County. Features of the residence include three and one half-baths, seven bedrooms, a full, unfinished basement, central air conditioning and one fireplace.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables. The properties are improved with a three-story, masonry, single-family row house dwelling, all of which are located within a one block radius of the subject property. They range: in age from 118 to 119 years; in size from 3,000 to 4,733 square feet of living area; and in improvement assessment from \$22.55 to \$33.29 per square foot of living area. The subject's improvement assessment is \$36.02 per square foot of living area. Amenities for the suggested comparable properties include one full and three half-baths to three full and two half-

baths, a full or partial, finished or unfinished basement, one to four fireplaces, and central air conditioning for two properties. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$171,473 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data, as well as black and white photographs, relating to four suggested comparables, three of which are located within a one-quarter mile radius of the subject property. The properties are improved with a three-story, masonry, single-family row house dwelling. They range: in age from 95 to 122 years; in size from 3,378 to 4,030 square feet of living area; and in improvement assessment from \$36.00 to \$38.00 per square foot of living area. Amenities for the properties include three full to four and one half-baths, three to eight bedrooms, a full, finished or unfinished basement, central air conditioning for two properties, one or two fireplaces, and a two-car garage for one property. Based upon this evidence, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant stated that: none of the board's comparables are located on the same street as the subject; three of the board's comparables are located within a one-quarter mile radius of the subject; the appellant's comparables are located on the same or adjacent Sidwell block to the subject; and all of the appellant's comparables received assessment reductions at the board of review level.

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 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.

The parties submitted a total of seven suggested comparable properties for the Board's consideration. The Board finds that comparable #2 submitted by the appellant and comparables #2 and #3 submitted by the board of review are most similar to the subject in exterior construction, location, improvement size and/or amenities. They are three-story, masonry dwellings that contain between 3,712 and 4,733 square feet of living area. In analysis, the Board accorded the most weight to these comparables. These comparables ranged in improvement assessment from \$33.29 to \$38.00 per square foot of building area. The

subject's improvement assessment at \$36.02 per square foot is within the range established by these comparables.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and a reduction 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.



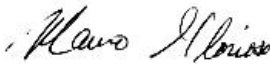
Chairman



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: October 19, 2012



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.