



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

APPELLANT: Terri Harner
DOCKET NO.: 08-23421.001-R-1
PARCEL NO.: 09-24-207-024-0000

The parties of record before the Property Tax Appeal Board are Terri Harner, the appellant, by attorney Joel R. Monarch in Chicago, 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: \$7,431
IMPR.: \$31,780
TOTAL: \$39,211**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1-story dwelling of masonry construction containing 1,258 square feet of living area. The dwelling is 50 years old. Features of the home include a full, unfinished basement and a two-car detached garage. The property has a 6,881 square foot site and is located in Niles, Maine Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on four comparable properties described as one-story dwellings of masonry construction. All four comparables contain 1,270 square feet of living area. The dwellings are 50 and 51 years old. Each comparable has the same neighborhood code as the subject property and is located on the subject property's street. Features of the comparables include a full basement and a two-car detached garage. One comparable has a finished recreation room in the basement. Three comparables have central air conditioning. The comparables have improvement assessments ranging from \$28,950 to \$29,947 or from \$22.80 to \$23.58 per square foot of living area. The subject's improvement assessment is \$31,780 or \$25.26 per square foot of living area. Based on this evidence, the appellant requested a reduction in

the subject's improvement assessment to \$29,243 or \$23.25 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with one-story dwellings of masonry construction that range in size from 1,080 to 1,188 square feet of living area. Three of the dwellings are 51 years old and the fourth is 48 years old. Each has the same neighborhood code as the subject property with two located on the subject's street. Features of the comparables include a full basement. Two of the comparables have finished recreation rooms in the basement. Three comparables have central air conditioning. Garages range from one-car to two-car garages. These properties have improvement assessments ranging from \$29,699 to \$30,946 or from \$25.27 to \$27.50 per square foot of living area. 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 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties to the appeal submitted a total of eight comparable properties for the Board's consideration. All eight comparables submitted by both parties were one-story masonry dwellings similar to the subject in location and age. The Board finds the appellant's comparables 1 and 2 and board of review comparables 3 and 4 are most similar to the subject in size and features when compared to the subject property. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$23.15 to \$26.45 per square foot of living area. The subject's improvement assessment of \$25.26 per square foot of living area is within the assessment range established by the most similar comparables. The Board gave less weight to the comparables 1 and 2 submitted by the board of review and comparables 3 and 4 submitted by the appellant due to the comparables had finished recreation rooms and central air conditioning; two features the subject does not have. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the

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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: July 19, 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.