



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

APPELLANT: Lucy Elam
DOCKET NO.: 12-20155.001-R-1
PARCEL NO.: 10-24-427-013-0000

The parties of record before the Property Tax Appeal Board are Lucy Elam, the appellant, by attorney Julie Realmuto of 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: \$4,329
IMPR.: \$23,023
TOTAL: \$27,352**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a multi-level single family dwelling of masonry construction with 1,539 square feet of living area. The dwelling is approximately 55 years old. Features of the home include a partial basement finished with a recreation room and central air conditioning. The property has a 4,680 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-

34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant completed the assessment grid analysis of the appeal using three purported comparables. The record disclosed, however, that comparables #1 and #2 had consecutive addresses, consecutive parcel numbers (PINs) and the copies of the photographs depict the same dwelling indicating the improvement assessment was prorated between these parcels. The two comparables each were improved with a multi-level dwelling of masonry construction with 1,773 and 1,429 square feet of living area, respectively. The dwellings were 54 years old. Each comparable had a partial finished basement and central air conditioning. One comparable also had a fireplace. The comparables had improvement assessments of \$29,582 and \$18,063 or \$16.68 and \$12.64 per square foot of living area, respectively. The appellant requested the subject's improvement assessment be reduced to \$12,835.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,352. The subject property has an improvement assessment of \$23,023 or \$14.96 per square foot of living area.

In rebuttal the board of review pointed out that each of the appellant's comparables had a pro-rated improvement assessment with appellant's comparables #1 and #2 having pro-rated assessments of 50% and comparable #3 had a prorated improvement assessment of 75%. The comparables had total (full) improvement assessments of \$29,582 and \$24,084 or \$16.68 and \$16.85 per square foot of living area, respectively.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with multi-level dwellings of masonry construction that ranged in size from 1,400 to 1,560 square feet of living area. The dwellings ranged in age from 46 to 55 years old. Each comparable had partial basement finished with a recreation room, two comparables had central air conditioning and one comparable had a fireplace. The comparables had improvement assessments that ranged from \$22,939 to \$26,479 or from \$16.21 to \$18.39 per square foot of living area.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the record contains six comparables that had varying degrees of similarity to the subject property. After accounting for the fact that each of the appellant's comparables had a pro-rated improvement assessment, the comparables had improvement assessments that ranged from \$16.21 to \$18.39 per square foot of living area. The subject's improvement assessment of \$14.96 per square foot of living area falls below the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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.

Chairman

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

Acting 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: January 22, 2016

A. Proctor

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.