



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

APPELLANT: Gloria Reese
DOCKET NO.: 12-20782.001-R-1
PARCEL NO.: 28-01-320-043-0000

The parties of record before the Property Tax Appeal Board are Gloria Reese, the appellant, by attorney Julie Realmuto 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: \$798
IMPR.: \$11,976
TOTAL: \$12,774

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) contesting 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 two-story dwelling of masonry construction with 2,156 square feet of living area. The dwelling is approximately 52 years old. Features of the home include a partial unfinished basement. The property has a 5,320 square foot site and is located in Blue Island, Bremen Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant completed Section V - Comparable Sales/Assessment Equity Grid Analysis of the appeal using four

purported comparables. The record disclosed the photographs and descriptions for comparables #1 and #2 depict the same dwelling. Additionally, appellant's comparable #3 and #4 have the same address, consecutive parcels numbers (PINs) and the same dwelling description. Based on this record the Board finds appellant's comparables #1 and #2 as well as appellant's comparables #3 and #4 are each improved with one dwelling with the improvement assessment allocated between the respective PINs. The dwellings were 33 and 49 years old. The two comparables are improved with two-story dwellings of masonry construction with 2,122 and 2,400 square feet of living area, respectively. Each comparable has a partial basement and one comparable has a fireplace. These comparables have improvement assessments of \$7,820 and \$12,168 or \$3.69 and \$5.07 per square foot of living area, respectively. The appellant requested the subject's improvement assessment be reduced to \$4,722.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,774. The subject property has an improvement assessment of \$11,976 or \$5.55 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The evidence provided by the board of review disclosed that board of review comparables #2 and #3 were improved with the same dwelling with a pro-rated improvement assessment between the PINs. The record further revealed that board of review comparable #2 had the same address, PIN and description as appellant's comparable #2. Additionally, the descriptions and photographs for board of review comparables #2 and #3 as well as appellant's comparables #1 and #2 depict the same dwelling. The board of review comparables were improved with two-story dwellings of masonry or frame and masonry construction that ranged in size from 2,068 to 2,592 square feet of living area. The dwellings range in age from 33 to 60 years old. Two comparables have a partial or full unfinished basement, one comparable has a fireplace and two comparables have either a 1.5-car or a 2-car garage. The board of review indicated the comparable had improvement assessments ranging from \$5.53 to \$6.46 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 record contains five comparables submitted by the parties to support their respective positions. The Board finds appellant's comparables #1 and #2 as well as board of review comparables #2 and #3 are improved with one dwelling with the improvement assessment prorated over three PINs resulting in an improvement assessment of \$15,640 or \$7.37 per square foot of living area. Less weight was given board of review comparable #4 as this comparable had a crawl space foundation, which differed from the subject's partial basement. The remaining comparables had improvement assessments ranging from \$5.07 to \$7.37 per square foot of living area. The subject's improvement assessment of \$5.55 per square foot of living area falls within the range established by the best 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



Member



Member



Member



Member



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: March 18, 2016



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.