



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

APPELLANT: Judy Trampler
DOCKET NO.: 12-24199.001-R-1
PARCEL NO.: 09-12-205-075-0000

The parties of record before the Property Tax Appeal Board are Judy Trampler, the appellant(s), by attorney Stephanie A. Engstrom, of Fisk Kart Katz and Regan, Ltd. 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: \$ 17,184
IMPR.: \$ 88,165
TOTAL: \$ 105,349

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 a three year-old, two-story dwelling of masonry construction. The parties differed as to the size of the living area. Features of the home include a full finished basement, central air conditioning, two fireplaces and a three-car garage. The property has a 22,174 square foot site and is located in Maine Township, Cook County. The property is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

Although the appellant indicated on the Residential Appeal that her appeal is based on comparable sales, the evidence she submitted reveals that she contends assessment inequity and a

contention of law as the bases of the appeal. In support of these arguments, the appellant submitted information on four suggested equity comparables and a brief arguing that the subject's dwelling contained 3,960 square feet of living area, not 5,308 square feet of living area as disclosed in the board of review's evidence. In support of these contentions, the appellant submitted four equity comparables and architectural drawings dated 2001 of the first and second floors of the dwelling, a summary page disclosing the area measurements of the various rooms on the first and second floors, and three color photographs of the interior of various rooms in the dwelling. The appellant argued that if her living area size of 3,960 square feet were applied, the assessment for the subject's improvement would be less than the amount in the board of review's assessment decision. The appellant requested a total assessment reduction to \$57,972.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,349. The board of review's evidence disclosed the dwelling contained 5,308 square feet of living area. The subject property has an improvement assessment of \$88,165, or \$16.61 per square foot of living area when using the board of review's suggested improvement size of 5,308 square feet of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables, each of which included sales data.

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.

As to the appellant's contention of law that the dwelling contained 3,960 square feet of living area, rather than 5,308 square feet of living area as disclosed by the board of review, the Board finds no change is warranted. The architectural drawings submitted by the appellant are not recent, but were dated 2001. The appellant did not submit any additional recent evidence that may have resolved this discrepancy, such as an appraisal, Assessor's field inspection report or affidavit of the homeowner. Consequently, the Board finds, for this appeal, the subject contained 5,308 square feet of living area as disclosed by the board of review.

As to the appellant's assessment inequity argument, the Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4, and the board of review's comparables #1, #2 and #3. These comparables had improvement assessments that ranged from \$11.00 to \$22.62 per square foot of living area. The subject's improvement assessment of \$16.61 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 holds that 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

DISSENTING: _____

CERTIFICATION

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: May 20, 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.