



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

APPELLANT: Patricia Anderson
DOCKET NO.: 12-33857.001-R-1
PARCEL NO.: 28-31-304-004-0000

The parties of record before the Property Tax Appeal Board are Patricia Anderson, the appellant(s), by attorney Julie Realmuto, Attorney at Law in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$11,064
IMPR.: \$14,040
TOTAL: \$25,104

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 consists of a one-story dwelling of frame construction. The dwelling was constructed in 1950. The property has a 55,321 square foot site and is located in Bremen Township, Cook County. The subject is classified as a class 2-03 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 submitted information on four equity comparables. The appellant's comparables for improvement #1 range: in building size from 1,404 to 1,689 square feet of living area; in age from 54 to 81 years; and in improvement assessments from \$3.23 to \$5.94 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,104. The subject property has an improvement assessment of \$14,040. The board of review indicated that the subject contains two improvements. Improvement #1 is a 62 year old property while improvement #2 is a 78 year old property. In support of its contention of the correct assessment the board of review submitted on improvement #1 information on four equity comparables. The board of review's comparables range: in building size from 1,691 to 1,796 square feet of living area; in age from 43 to 70 years; and in improvement assessments from \$7.09 to \$9.47 per square foot of living area. The board of review indicated a second improvement and submitted an additional four equity comparables. They range: in building size from 973 to 992 square feet of living area; in age from 45 to 47 years; and in improvement assessments from \$14.58 to \$16.86 per square foot of living area.

Conclusion of Law

As to the subject's improvement number and size, the Board finds the appellant failed to submit any evidence to support her assertion that there is only one improvement and it contains 1,756 square feet of living area. Therefore, the Board finds the subject has two improvements, one containing 1,756 square feet of living area and the one containing 748 square feet of living area.

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 best evidence of assessment equity for improvement #1 to be *appellant's comparables #3 and #4 and the board of review's comparables #2, #3, and #4*. These comparables had improvement assessments that ranged from \$5.80 to \$8.17 per square foot of living area while the subject's improvement assessment falls within the range at \$8.00 per square foot of living area. As to improvement #2, the Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2, and #4. These comparables had assessments that ranged from \$14.58 to \$16.86 per square foot of living area while the subject's assessment was below that range at \$7.80 per square foot of living area. 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



Acting 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: August 19, 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.