



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

APPELLANT: Raymond O. Meinke
DOCKET NO.: 13-30796.001-R-1
PARCEL NO.: 04-09-302-024-0000

The parties of record before the Property Tax Appeal Board are Raymond O. Meinke, the appellant(s); 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: \$20,503
IMPR.: \$20,877
TOTAL: \$41,380

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 2013 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 21,583 square foot parcel of land improved with a one-story, frame, single-family dwelling containing 1,761 square feet of building area. The property is located in Northfield Township, Cook County and is classified as 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity and overvaluation as the bases of the appeal. In support of this argument the appellant submitted data on four comparables. The properties are described as one or

one and one-half story, masonry or frame and masonry, single-family dwellings. They range: in age from 51 to 63 years; in size from 1,450 to 1,706 square feet of living area; and in improvement assessment from \$8.12 to \$12.70 per square foot of living area. They sold from November 2012 to July 2013 for prices ranging from \$191.82 to \$241.38 per square foot of living area.

The appellant also submitted a letter asserting that the subject's assessment increased by 50% from the previous year. The stated that the subject is located on a busy street and this location has a detrimental effect on the property's market value. He writes that comparable #1 is located one block down and on the same street as the subject and supports a reduction in the subject's assessment. The appellant also submitted a partially readable printout from the Illinois Department of Transportation listing traffic counts in various locations and a letter from the Northfield Township Assessor opining what the germane factors that influence the subject's market value are.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,380 with an improvement assessment of \$20,877 or \$11.86 per square foot of living area. The subject's total assessment reflects a market value of \$411,332 or \$233.58 per square foot of living area using the Illinois Department of Revenue's 2013 three-year median level of assessment of 10.06% for class 2 properties.

In support of its contention of the correct assessment the board of review submitted four equity comparables. The properties are described as one or one and one-half story, frame or frame and masonry, single-family dwellings. They range: in age from 54 to 62 years; in size from 1,576 to 1,662 square feet of living area; and in improvement assessment from \$13.21 to \$16.56 per square foot of living area.

Conclusion of Law

The appellant 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 parties presented a total of eight equity comparables. The Board finds the appellant's comparable #1 and the board of review's comparables #2 and #3 most similar to the subject. These

comparables had assessments from \$12.70 to \$14.21 per square foot of living area. In comparison, the subject's assessment of \$11.86 per square foot of living area falls below the range established by the comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

As to the traffic count and the letter from the township assessor, the Board gives little weight to these documents as they do not provide a market value for the subject property nor are they supported with evidence that would indicate what the decrease in market value would be based on the location of the subject.

The Board finds the best evidence of market value to be the appellant's comparables. These properties sold between November 2012 and July 2013 for prices ranging from \$191.82 to \$241.38 per square foot of living area. The subject's assessment reflects a market value of \$233.58 per square foot of living area which falls within the range established by the best comparables in this record and is below appellant's comparable #1 which he opined was the best comparable submitted to reflect the subject's market value. Based on this record and after adjustments to the comparables, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued 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



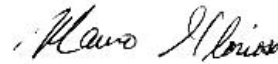
Member



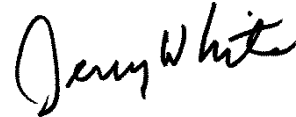
Member



Acting 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: November 20, 2015



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.