

IN THE OFFICE OF THE COOK COUNTY ASSESSOR'S OFFICE

Petitioner: Belle Gibbs
Address: WISCONSIN 48
DES PLAINES

Complaint No.:
Township: Maine

PIN: 9071000090000

BRIEF IN SUPPORT OF TAXPAYER'S 2017 ASSESSED VALUATION COMPLAINT

Petitioner, represented by the attorneys of MUCH SHELIST, PC., hereby files this brief as an addendum to the RESIDENTIAL ASSESSED VALUATION APPEAL form for the above captioned property. The subject property is a 58 year old, Class 203 property with a total 1005.00 square feet of improvement. The Assessor is proposing a total assessment of 21553 , with a value of 17428 for the building improvement and 4125 for the land. Petitioner does not contest the land assessment. Rather, the Petitioner feels that the building assessment, which equates to \$ 17.34 per square foot, is unfair given the assessments of comparable properties in the area.

LACK OF UNIFORMITY

Article IX of the *Constitution of the State of Illinois* provides, in part, that "assessments shall be *uniform* within each class." ILL. CONST. art. IX, § 4 (a) (b) (emphasis added). The Illinois Constitution's Uniformity Clause, require uniformity in the level of taxation and also in the basis for achieving the levels regardless of a property's value. *Walsh v. Property Tax Appeal Board*, 181 Ill.2d 228, 692 N.E.2d 260, 1998.

As the evidence attached hereto indicates, the subject property's assessed valuation is not uniform with similar properties and is excessive and incorrect. The comparables provided are similar to the subject in neighborhood, class, type of construction, style, size, age and other amenities; yet, each comparable's improvement assessed valuation (per square foot) is less than the subject. The subject's improvement assessed valuation must be reduced to achieve uniformity pursuant to Article IX of the *Constitution*.

Petitioner respectfully requests that the subject's improvement assessed per square foot valuation be reduced to \$ 13.545 , pursuant to the evidence submitted on the following page, thus reducing the Building Assessed Value to 234.8703 and the Total Assessed Value to 7109.870 .

Respectfully submitted,

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