

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mary Jane Kirkby  
DOCKET NO.: 03-21128.001-R-1  
PARCEL NO.: 06-34-411-039-0000

The parties of record before the Property Tax Appeal Board are Mary Jane Kirkby, the appellant, by attorney Dennis M. Nolan of Bartlett, and the Cook County Board of Review.

The subject property consists of a one-year-old, two-story, single-family dwelling of masonry construction located in Hanover Township, Cook County. Features of the home include two and one-half bathrooms, a full-unfinished basement, air-conditioning, a fireplace and a two-car attached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming the subject contains 3,354 square feet of living area, not 4,219 square feet as suggested by the board of review's documentation. Consequently, the appellant asserted the subject property is overvalued. In support of this argument, the appellant provided a copy of a Village of Bartlett Building Permit as well as a copy of an architect's site plan for the subject. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$47,299. In support of the assessment, the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, one-year-old, single-family dwellings of frame or frame and masonry construction located within the same survey block as the subject. Two comparables are

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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:	\$ 6,379
IMPR.:	\$ 40,920
TOTAL:	\$ 47,299

Subject only to the State multiplier as applicable.

Final administrative decisions of the Property Tax Appeal Board are 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.

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located on the same street as the subject. The improvements range in size from 3,936 to 4,547 square feet of living area. The comparables contain two and one-half bathrooms, air-conditioning, a fireplace and a three-car attached garage. Three comparables contain a finished or unfinished basement. The improvement assessments are \$9.70 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Ad.Code §1910.65(c)) Having considered the evidence presented, the Board finds the appellant has not met this burden.

The main issue before the Board is the subject's correct living square footage. The Board finds that the appellant failed to substantiate the claim that the subject's living square footage is different than the public record presented by the board of review. The appellant did not provide a spotted survey and the architect's site plan submitted by the appellant did not indicate the subject's actual building dimensions. Consequently, the Board finds the subject dwelling contains 4,219 square feet of living area. As a final point, the board of review submitted four equity comparables which also support the subject's assessment.

Considering all of the evidence, the Property Tax Appeal Board finds that the appellant has failed to demonstrate by a preponderance of the evidence that the subject property is overvalued and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board are 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: \_\_\_\_\_

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: September 28, 2007



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.