

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Darrell Robertson
DOCKET NO.: 03-23398.001-R-1
PARCEL NO.: 32-24-400-106-0000

The parties of record before the Property Tax Appeal Board are Darrell Robertson, the appellant, by attorney Gary H. Smith in Chicago, and the Cook County Board of Review.

The subject property consists of a one-year-old, one-story, single-family dwelling of frame construction containing 1,386 square feet of living area. Features of the home include one full bathroom and air-conditioning. The subject is built on slab and located in Bloom Township, Cook County.

The appellant, through counsel, raised two arguments: first, that there was unequal treatment in the assessment process of the improvement; and second, that the fair market value of the subject is not accurately reflected in its assessed value as the bases for this appeal. In support of the equity argument, the appellant submitted assessment data and descriptive information on six properties suggested as comparable to the subject. The appellant also submitted a two-page brief, a photograph of the subject and a copy of the board of review's decision. Based on the appellant's documents, the six suggested comparables offered by the appellant consist of one-story, single-family dwellings of frame construction located within the same survey block as the subject. The improvements range in size from 1,048 to 1,440 square feet of living area and range in age from 16 to 24 years. The comparables contain one, one and one-half or two full bathrooms. Three comparables have air-conditioning and two comparables contain a two-car detached garage. The improvement assessments range from \$4.65 to \$5.54 per square foot of living area.

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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: \$ 1,193
IMPR.: \$ 12,592
TOTAL: \$ 13,785

Subject only to the State multiplier as applicable.

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As to the market value argument, the appellant's evidence disclosed that the subject's land was purchased in March 2001 for \$10,000 and that the subject dwelling was constructed at a cost of \$65,000. However, the appellant failed to provide either a Contractor's Affidavit or a written summary of the total construction costs incurred. Based on these analyzes, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$13,785. The subject's improvement assessment is \$12,592 or \$9.09 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with one-story, one-year-old, single-family dwellings of frame construction located within the same survey block as the subject. The improvements range in size from 1,304 to 1,435 square feet of living area. The comparables contain one, one and one-half or two full bathrooms, an unfinished basement and air-conditioning. Two comparables contain a one-car or two-car garage. The improvement assessments range from \$8.95 to \$10.08 per square foot of living area. Based on the evidence presented, 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.

The appellant claimed unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Regarding the inequity claim, the Board finds the board of review's comparables to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, design, age and location and have improvement assessments ranging from \$8.95 to \$10.08 per square foot of living area. The subject's per square foot improvement assessment of \$9.09 falls within the range established by these properties. The Board finds the appellant's comparables less similar to the subject in improvement size and/or age. After considering adjustments and the differences in both parties'

suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Next, the appellant 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd 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.Adm.Code §1910.65(c)) Having considered the evidence, the Board finds the appellant has not met this burden.

As to the market value argument, the appellant's evidence disclosed that the subject's land was purchased in March 2001 for \$10,000 and that the subject dwelling was constructed at a cost of \$65,000. However, the appellant failed to provide the basic criterion required to successfully claim recent construction costs before the Board such as a Contractor's Affidavit or a written summary of the total construction costs incurred. Therefore, the Board finds no reduction in the subject's assessment is warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed or overvalued and a reduction is not warranted.

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: _____

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: December 7, 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.