

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ann Morrison Nour  
DOCKET NO.: 03-28207.001-R-1  
PARCEL NO.: 20-11-111-036

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Ann Morrison Nour, the appellant, by attorney Anthony Farace with the law firm of Amari & Locallo in Chicago and the Cook County Board of Review.

The subject property consists of an 6,250 square foot parcel of land containing a 100-year old, masonry, single-family dwelling. The improvement contains one bath and a finished basement. The appellant, via 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 market value argument, the appellant's attorney submitted a brief arguing that the subject property's square feet of living area is incorrectly listed by the assessor's office and the board of review. The appellant argues that the first floor of the subject property is not living space, but a garage. To support this, the appellant submitted black and white photographs of the exterior of the subject property, black and white photographs of the garage space for the subject, an affidavit from the appellant stating the square feet of living area is actually 1,552 square feet because the first floor is a garage, and copies of the plat of survey for the subject property. The

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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: \$ 4,870  
IMPR.: \$34,516  
TOTAL: \$39,386

Subject only to the State multiplier as applicable.

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appellant also included limited assessment and data information for three properties suggested as comparable to the subject.

In support of the equity argument, the appellant submitted limited descriptions and assessment data on three properties suggested as comparable. The location, style, age, construction and amenity information was not included. These properties range in size from 1,094 to 2,126 square feet of living area and in improvement assessments from \$15.55 to \$18.50 per square foot of living area. Based on these analyses, the appellant requests a reduction in the assessed value.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's assessment was \$39,386. The subject's assessment reflects a market value of \$246,163 using the level of assessment of 16% for Class 2 property as contained in the Cook County Real Property Assessment Classification Ordinance. The board also submitted property characteristic printouts on the subject property and three suggested comparables located in the subject's neighborhood. The subject's property characteristic printout lists the subject's square feet of living area as 2,794. The suggested comparables are two-story, masonry, single-family dwellings. The improvements ranged: in age from 78 to 105 years; in size from 2,808 to 3,016 square feet of living area; and in improvement assessments from \$16.56 to \$20.90 per square foot of living area. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

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

When overvaluation is claimed the appellant has the burden of proving the value of the property 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 arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction is not warranted.

As to the subject improvement's size, the PTAB finds the appellant's argument that the subject contains 1,552 square feet of living area unpersuasive. The appellant provided a plat of survey for the subject property showing that the subject is a two story coach house. The plat does not indicate that there is any garage space on the property. This is supported by a dark black and white photograph of the subject property showing the front of

the building; there is no indication that a garage exists in this photograph. The PTAB cannot discern the location of the garage from the photographs submitted of the garage space. The appellant failed to provide a nexus between the photographs of the garage space and the plat of survey and/or photographs of the exterior of the subject. Therefore, the PTAB finds the subject's square feet of living area is 2,794.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. Property Tax Appeal Board Rule 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

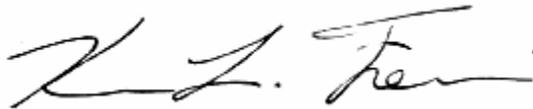
The parties presented assessment data on a total of six equity comparables. The PTAB finds the board of review's comparables are the most similar to the subject. These three comparables contain a two-story, masonry, single-family dwelling located within the subject's neighborhood. The improvements range: in age from 78 to 105 years; in size from 2,808 to 3,016 square feet of living area; and in improvement assessments from \$16.56 to \$20.90 per square foot of living area. In comparison, the subject's improvement assessment of \$12.35 per square foot of living area falls below the range established by these comparables. The PTAB accorded no weight to the appellant's comparables as no descriptive information other than the size of the comparables was presented and, therefore, comparability could not be ascertained.

As a result of this analysis, the PTAB further finds that the appellant has not adequately demonstrated by a preponderance of the evidence or clear and convincingly that the subject property is over 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: August 29, 2008



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.