

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kym Hlavin
DOCKET NO.: 03-28713.001-R-1
PARCEL NO.: 18-07-200-045-0000

The parties of record before the Property Tax Appeal Board are Kym Hlavin, the appellant, by attorney Stephanie Park, Chicago, and the Cook County Board of Review.

The subject property consists of a seven-year-old, two-story, single-family dwelling of masonry construction containing 3,522 square feet of living area and located in Lyons Township, Cook County. Features of the home include a full-unfinished basement, air-conditioning, a fireplace, two and one-half bathrooms and a two and one-half car attached garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing that the market value of the subject property was not accurately reflected in the subject's assessed valuation. The appellant also argued unequal treatment in the assessment process of the improvement as a basis of the appeal. In support of the overvaluation claim, the appellant's attorney argued that the subject sold in July 1999 for a price of \$543,500 and presented the subject's closing statement as well as the appellant's supporting affidavit.

In support of the inequity claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a one-page brief, a photograph of the subject and a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of stucco or masonry construction located

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:	\$	6,634
IMPR.:	\$	50,822
TOTAL:	\$	57,456

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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within the subject's neighborhood. The improvements range in size from 3,458 to 3,733 square feet of living area and range in age from one to eight years. The comparables contain two, two and one-half or three and one-half bathrooms, a full-unfinished basement, air-conditioning, one or two fireplaces and a two-car or three-car attached garage. The improvement assessments range from \$12.77 to \$14.43 per square foot of living area.

At hearing, the appellant's attorney argued that the appellant's comparables have the same neighborhood code as the subject and that comparable three is located on the same street and block as the subject. Based on the evidence submitted, 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 \$61,787. The subject's improvement assessment is \$55,153 or \$15.66 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 two-story, single-family dwellings of frame or masonry construction with the same neighborhood code as the subject. Two comparables are located on the same street and block as the subject. The improvements range in size from 2,843 to 3,884 square feet of living area and range in age from one to seven years. The comparables contain two or three full bathrooms, a finished or unfinished basement, air-conditioning, a fireplace and a two-car garage. The improvement assessments range from \$16.16 to \$20.87 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's argument was 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 overcome this burden.

Regarding the inequity claim, the Property Tax Appeal Board finds the appellant's comparables two, three and four to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, age, amenities and location and have improvement assessments ranging from \$14.23 to \$14.43 per square foot of living area. The

subject's per square foot improvement assessment of \$15.66 falls above the range established by these properties. The Board finds the remaining 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 not supported by similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

The appellant also argued that the subject's market value is not accurately reflected in its assessment. The Property Tax Appeal Board finds the sale of the subject property in July 1999 to be dated and not a reliable indicator of market value. The subject's sale occurred in July 1999 which is almost three and one-half years prior to the January 1, 2003 assessment date at issue. Therefore, the Board finds no further reduction based on overvaluation 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.