

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael and Judith Rodell
DOCKET NO.: 04-23973.001-R-1
PARCEL NO.: 02-09-409-015-0000

The parties of record before the Property Tax Appeal Board are Michael and Judith Rodell, the appellants, by attorney Stephanie Park of Stephanie Park, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of a seven-year old, one and one-half story style dwelling of frame construction containing 2,079 square feet of living area with a concrete slab foundation, central air conditioning, one fireplace and a two-car garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of the equity argument, the appellants submitted a grid analysis detailing eight suggested comparable properties. The comparables were generally similar to the subject and had improvement assessments ranging from \$9.61 to \$12.24 per square foot. The subject property has an improvement assessment of \$13.28 per square foot.

With respect to the overvaluation claim, the appellants submitted five sales comparables of properties located in the same tax block as the subject and that were generally similar to the subject in physical characteristics. They each contained 2,218 square feet; they had sales prices ranging from \$294,000 to \$340,000 or from \$132.55 to \$153.29 per square foot and the transactions occurred from February 2001 to May 2002. The subject's assessments reflects a market value of \$163.54 per square foot using the subject's total assessment of \$33,965 and the 2004 three year median level of assessments for class 2 property of 9.99%

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$33,965 was disclosed. In support of the subject's assessment, the board of review offered the property characteristic sheets and a

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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:	\$	6,357
IMPR.:	\$	25,420
TOTAL:	\$	31,777

Subject only to the State multiplier as applicable.

PTAB/MKB/6-09

spreadsheet detailing three suggested comparable properties that were similar to the subject in location and physical characteristics. They each had an improvement assessment of \$14.11 per square foot. The board of review did not address the appellants' overvaluation claim. 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. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted.

The appellants claimed the subject property's assessment was not reflective of its market value. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2d Dist. 2000). The Board finds that based on the evidence contained in the record the appellants have sufficiently established overvaluation by a preponderance of the evidence and a reduction in the subject's total assessment is warranted.

The appellants submitted sales data on five comparable properties that were similar to the subject in location and physical characteristics. These properties had sales prices ranging from \$132.55 to \$153.29 per square foot. The subject's assessment reflects a market value of \$163.54 per square foot, which is higher than the similar sales comparables contained in the record. Sales data was not provided in the record by the board of review. After considering adjustments to these comparables for any differences when compared to the subject, such as age, size and features, the Board finds the subject's assessed valuation is excessive. Based on this analysis, the Property Tax Appeal Board finds a reduction in the subject's assessment is justified.

The appellants also argued the subject property was inequitably assessed. 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. The Property Tax Appeal Board finds that after considering the assessment reduction based upon market value principals, the subject property is uniformly assessed and no further reduction is 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: June 19, 2009



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.