

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Margaret Jura
DOCKET NO.: 04-24387.001-R-1
PARCEL NO.: 04-33-306-026-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Margaret Jura, the appellant, by attorney Lisa A. Marino of Marino & Associates of Chicago and the Cook County Board of Review.

The subject property consists of a 62-year-old, one and part two-story single-family dwelling of frame construction containing 2,032 square feet of living area and located in Northfield Township, Cook County. The residence contains two bathrooms, no basement, a fireplace and a two-car garage.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process and that the fair market value of the subject is not accurately reflected in its assessed value. In support of these arguments, the appellant offered four suggested comparable properties located between one block and five miles of the subject. These properties consist of one or one and part two-story single-family dwellings of frame or frame and masonry construction and range in age from 51 to 62 years. The comparables have two bathrooms, one with a half-bath and two have partial basements, one finished; two have air conditioning and one has a fireplace. Two comparables have one or three-car garages. The comparables contain between 1,823 and 3,067 square feet of living area and have improvement assessments ranging from \$19,055 to \$24,909 or from \$8.12 to \$10.45 per square foot of living area.

In support of the market value argument, the appellant indicated through a settlement statement that the subject was purchased on October 25, 2000 for \$299,000. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$24,156, or \$11.89 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within a block of the subject. 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: \$ 9,842
IMPR. \$24,156
TOTAL: \$33,998

Subject only to the State multiplier as applicable.

PTAB/TMcG.

comparables consist of one and part two-story single-family dwellings of frame construction and are 62 years old. The comparables contain one or two bathrooms with half baths; two have partial basements, one has air conditioning and all have two-car garages. The comparables contain between 1,800 and 2,193 square feet of living area and have improvement assessments of between \$27,004 and \$34,517 or from \$15.00 to \$15.74 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. 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 PTAB finds the appellant has failed to overcome this burden.

The PTAB finds the board's three comparables and the appellant's comparable one are the comparables most similar to the subject. These properties have improvement assessments ranging from \$10.45 to \$15.74 per square foot of living area. The subject's per square foot improvement assessment of \$11.89 is within this range of properties. The PTAB gives less weight to the appellant's comparables two and three because they are less similar to the subject in living area and/or location. After considering the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the equity evidence submitted is insufficient to effect a change in the subject's assessment.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. *Property Tax Appeal Board Rule 1910.63(e)*. 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. *Property Tax Appeal Board Rule 1910.65(c)*.

The PTAB finds that the appellant has not met this burden and has submitted evidence of market value that is dated October 2000. The PTAB finds the market value evidence is too old to cause a change in the subject's present assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed or overvalued by clear and convincing evidence and no 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: April 24, 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.