PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Shino Johnson
DOCKET NO.: 04-24978.001-R-1
PARCEL NO.: 04-33-304-022-0000

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

The subject property consists of a four-year-old, two-story, single-family dwelling of masonry construction containing 3,034 square feet of living area and located in Northfield Township, Cook County. Features of the residence include three bathrooms, a full-unfinished basement, air-conditioning, a fireplace and a two-car attached garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board and 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. In support of the inequity argument, the appellant submitted assessment data and descriptive information on four 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 four suggested comparables consist of two-story, single-family dwellings of frame, masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,912 to 3,176 square feet of living area and range in age from 12 to 62 years. The comparables contain from one and one-half to three and one-half bathrooms, a fireplace and a two-car attached garage. Two comparables contain a full-unfinished basement and three comparables have air-conditioning. The improvement assessments range from $12.72 to $15.26 per square foot of living area.

As to the market value argument, the appellant's attorney disclosed that the appellant purchased the subject's land in May

(Continued on Next Page)

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:	$ 7,860
IMPR.:	$ 54,388
TOTAL:	$ 62,248

Subject only to the State multiplier as applicable.

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2002 for $250,000 and provided a copy of the settlement statement. Additionally, the appellant provided an unsigned and undated Expense Sheet reflecting construction costs for a new single-family home of $317,900 resulting in a total value for the subject of $567,900. The appellant's attorney argued that generally residential property such as the subject is assessed at approximately 10% of its market value. 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 $62,248. The subject's improvement assessment is $54,388 or $17.93 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 masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,551 to 3,372 square feet of living area and range in age from four to nine years. The comparables contain two and one-half bathrooms, a full-unfinished basement, air-conditioning, a fireplace and a two-car garage. The improvement assessments range from $17.93 to $18.76 per square foot of living area. The board's evidence was silent as to the appellant's market value argument. However, the board's evidence disclosed the subject's land was purchased in May 2002 for $250,000.

At hearing, the board's representative stated that the board's three comparables are similar to the subject in size, design, age, amenities and location and indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 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, amenities, age, construction and location and have improvement assessments ranging from $17.93 to $18.76 per square foot of living area. The subject's per square foot improvement assessment of $17.93 falls within the range

established by these properties. The Board finds the appellant's comparables less similar to the subject in amenities, exterior construction 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.

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 presented, the Board finds the appellant has not satisfied this burden and a reduction is not warranted.

As to the market value argument, the Property Tax Appeal Board finds that the appellant's submission of an unsigned and undated Expense Sheet of construction costs for a proposed dwelling does not meet the basic criterion required to successfully claim recent construction costs before the Board. Also, Board finds the Expense Sheet is incomplete because it lacks contractor fees. The Board further finds that the board of review presented evidence that supports the subject's current assessment. Therefore, no reduction of the subject's assessment 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.