

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Christopher W. Zadina
DOCKET NO.: 04-26632.001-R-1
PARCEL NO.: 05-07-214-001

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Christopher W. Zadina, the appellant, and the Cook County Board of Review.

The subject property consists of a 15,000 square foot parcel of land containing a 73-year old, two-story, masonry, single-family residence. This improvement contains 3,332 square feet of living area, three baths, and a partial, unfinished basement. Amenities include two fireplaces and air conditioning.

The appellant raised two arguments: first, that there was unequal treatment in the assessment process of both the improvement and the land; 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 these arguments, the appellant submitted assessment data and descriptions of four properties suggested as comparable to the subject. Colored photographs of the subject and these properties as well as data on the sale of one suggested

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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: \$ 41,400
IMPR.: \$ 65,307
TOTAL: \$106,707

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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comparable were also submitted. The data in its entirety reflects that the properties are located within one block of the subject with one comparable directly across the street and one two house down. These properties are improved with a two-story, masonry, frame and masonry or frame and stucco, single-family dwelling with between two and one-half and three and two-half baths. The improvements range: in age from 36 to 83 years; in size from 3,137 to 3,699 square feet of living area; and in improvement assessments from \$17.80 to \$19.60 per square foot of living area. All the properties contain a partial or full basement with two finished. Amenities include a fireplace, and air conditioning. The land ranges in size from 11,049 to 15,000 square feet and in land assessment from \$2.64 to \$3.04 per square foot. Suggested comparable #1 sold

As to the market value argument, the pleadings reflect that one of the suggested comparables sold in January 2001 for \$910,000 or \$290.00 per square foot of living area, including land. The appellant's grid also shows the subject property sold in March 2000 for \$775,000 or \$232.59 per square foot, including land.

In addition, the appellant submitted a grid of the four suggested comparables with the assessed values for the 2003 and 2004 assessment years as well as the market value derived from these assessed values with the percentage increase from one year to the other. Based upon these analyses, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$76,636, or \$23.00 per square foot and total assessment was \$118,036. The subject's assessment reflects a market value of \$737,725 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 copies of the property characteristic printouts for the subject as well as three suggested comparables located within the subject's neighborhood. The board's properties contain a two-story, masonry, single-family dwelling with three and one-half or four and one-half baths and a partial or full basement with two finished. The improvements range: in age from 74 to 77 years in age; in size from 3,253 to 4,152 square feet of living area; and in improvement assessments from \$23.73 to \$25.85 per square foot of living area. Amenities include a fireplace and, for one property, air conditioning. The land ranges in size from 12,956 to 18,560 square feet and in land assessment from \$1.68 to \$2.56 per square foot. The board also submitted a list of 20 properties with their sale price that sold in the subject's neighborhood from January 1992 to September 2003. The board did not provide and descriptions of these properties. 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.

In rebuttal, the appellant submitted a letter arguing that the board of review's comparables were not comparable to the subject. He also argued that the percentage of increase in assessed value for the subject property was considerably higher than the comparables submitted by both parties.

At hearing, the appellant, Christopher Zadina, argued that the increase in the subject property's assessed value has increase significantly more than the other properties in the subject property's neighborhood. Mr. Zadina testified that the subject sold in March 2000 and presented Appellant's Exhibit No.1, a copy of the settlement statement for this sale, as evidence of the sale price of \$775,000. He testified that both the appellant's and the board of review's comparable properties were purchased close in time to the subject property at significantly higher prices, but are assessed at a lower value in 2004 than the subject.

Mr. Zadina stated the increase from the 2003 improvement assessed value to the 2004 improvement assessed value for the subject was 90% whereas the suggested comparables were from 24% to 51%. He argued that this is an inequitable increase. Mr. Zadina testified that suggested comparable #1 is the most comparable to the subject property as it has the same land square footage, is located kitty corner from the subject, has similar square footage of living area, and is similar in amenities and condition.

In regards to the market value argument, Mr. Zadina presented Appellant's Exhibit No. 2, a copy of the Cook County Recorder of Deeds website showing that suggested comparable #3 sold in June 1996 for \$670,000. He argued this sale was evidence that the subject property was assessed at a value higher than the market value of the suggested comparables, based on their assessed value when looking at the percentage increase over the years.

The board of review's representative, Matt Fournier, testified that in regards to the land assessment, the subject was assessed at \$17.25 per square foot on a market value basis and that all the comparables were assessed similarly. In response to questions, Mr. Fournier testified that appellant's suggested comparables are comparable properties for analyzing the subject's assessed value. He did not have any knowledge as to the subject's neighborhood and the increase in assessed values throughout that neighborhood. In addition, Mr. Fournier testified he does not have any personal knowledge of the board of review's comparables and did not know where these properties were located in relation to the subject.

In rebuttal, Mr. Zadina argued that board of review's comparables are not similar to the subject. He testified that he has lived in the neighborhood since March 2000 and is familiar with the neighborhood. In regards to suggested comparable #1, Mr. Zadina testified this property is located over eleven blocks away in a different area. Mr. Zadina testified that suggested comparable #2 is located on a double lot. He noted that the actual size of this properties land is approximately 30,000 square feet with a three plus car garage on the second part of the lot. In addition, he argued this is a much larger home than the subject. Mr. Zadina than addressed the board of review's suggested comparable #3. He stated this property is located across the street from the subject, but is not comparable to the subject because it has more desirable amenities, such as a new kitchen, updated throughout the house, a finished basement and an attached garage. Mr. Zadina testified that the subject property has not been upgraded or renovated, has the original kitchen, an unfinished basement and is not in the same condition as this property.

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

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 met this burden and that a reduction is warranted.

As to the percentage argument, the PTAB finds that the appellants' argument that the subject's assessment increased by a greater percentage than other properties does not support their contention of unequal treatment. The corner stone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review, 544 N.E. 2d at 771. Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not

demonstrate that the properties are assessed at substantially different levels of fair market value.

In regards to equity, the parties presented assessment data on a total of seven equity comparables. The PTAB finds that the appellant's comparables are the most similar to the subject. These four comparables contain a two-story, masonry, masonry and frame or masonry and stucco, single-family dwelling located within one block of the subject. The improvements range: in age from 36 to 83 years; in size from 3,137 to 3,699 square feet of living area; and in improvement assessments from \$17.80 to \$19.60 per square foot of living area. In comparison, the subject's improvement assessment of \$23.00 per square foot of living area falls above the range established by these comparables. The PTAB accorded less weight to the remaining properties due to a disparity in size, amenities, condition, and/or location.

As to the land, the PTAB finds that the appellant's comparables and the board of review's comparable #3 are similar to the subject. These properties range in land size from 11,049 to 15,000 square feet and in land assessment from \$2.56 to \$3.04 per square foot. In comparison, the subject's land assessment of \$2.76 per square foot falls within the range established by these comparables. The PTAB accorded less weight to the remaining properties due to a disparity in size or location. In addition, the PTAB finds the boards of review's testimony that the subject and the comparables were all assessed at \$17.25 per square foot on a market value basis supports the subject's assessed value for the land.

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that a reduction is warranted. Because the PTAB finds that the subject property was over assessed based on equity, an analysis of the market value argument is not necessary.

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.