

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: William Niro
DOCKET NO.: 05-21886.001-R-1
PARCEL NO.: 16-06-415-009-0000

The parties of record before the Property Tax Appeal Board are William Niro, the appellant, by attorney Christopher Mullen with the Mullen Law Offices, Chicago, and the Cook County Board of Review.

The subject property consists of a 95-year-old, two-story, single-family dwelling of masonry construction containing 3,936 square feet of living area and located in Oak Park Township, Cook County. Features of the residence include three full bathrooms, a full-unfinished basement and a fireplace. The Assessor's records also indicate a second improvement consisting of a 103-year-old, two-story, single-family dwelling containing 710 square feet of living area.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing that the subject's second improvement is actually a two-car garage and not a two-story, single-family dwelling. In support of this claim, the appellant provided numerous photographs both exterior and interior of the subject. An affidavit provided by the appellant indicated the following; that the second improvement is used solely as a garage and contains a storage area above, the subject is not inhabited and the building does not have two methods of ingress and egress which would be in violation of local ordinance. At hearing, the appellant's attorney argued that the second improvement is unheated, is only used as a garage and for storage purposes and is uninhabitable.

The appellant also argued unequal treatment in the assessment process of the single-family dwelling. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of

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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: \$ 18,684
IMPR.: \$ 84,627
TOTAL: \$ 103,311

Subject only to the State multiplier as applicable.

stucco, masonry or frame construction located within the same Sidwell block as the subject. The improvements range in size from 3,733 to 4,147 square feet of living area and range in age from 96 to 118 years. The comparables contain three or three and one-half bathrooms and one or two fireplaces. No basement or garage descriptions were provided. The improvement assessments range from \$20.46 to \$22.38 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total combined assessment of \$113,909 was disclosed. Of the total improvement assessment, \$76,496 or \$19.43 per square foot of living area is allocated to the first improvement and \$18,729 is allocated to the second improvement. In support of the assessment the board submitted property characteristic printouts and descriptive data on two properties suggested as comparable to the subject. The suggested comparable are improved with two-story, 83 and 97-year-old, single-family dwellings of masonry or stucco construction with the same neighborhood code as the subject. The improvements contain 4,486 and 4,650 square feet of living area. The comparables contains three or three and one-half bathrooms and a one-car garage. One comparable contains an unfinished basement. The improvement assessments are \$19.45 and \$21.50 per square foot of living area, respectively. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

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)).

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing that the second improvement is a garage and not a two-story, single-family dwelling. The appellant provided numerous photographs both exterior and interior of the building. An affidavit provided by the appellant indicated the following; that the second improvement is used solely as a garage and contains a storage area above, the subject is not inhabited and the building does not have two methods of ingress and egress which would be in violation of local ordinance. At hearing, the appellant's attorney argued that the second improvement is unheated, is only used as a garage and for storage purposes and is uninhabitable. The Board finds the appellant's argument persuasive. Therefore, the Property Tax Appeal Board finds the evidence submitted by the appellant is sufficient to effect a change in the subject's assessment.

The appellant also argued 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 argument for the single-family dwelling, the Board finds the appellant's comparables to be similar to the subject in location, age, design and improvement size. The four comparables have improvement assessments ranging from \$20.46 to \$22.38 per square foot of living area. The subject's per square foot improvement assessment of \$24.19 falls above the range established by these properties. However, the Board finds three of the comparables differ significantly from the subject in exterior construction. In addition, no descriptive information was provided regarding amenities such as basements and/or garages. After considering adjustments for exterior construction, as well as other differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence submitted by the appellant is insufficient to effect a change in the subject's assessment. The board's comparables are accorded less weight because they differ from the subject in improvement size.

As a result of this analysis, no further reduction based on the appellant's inequity argument is warranted.

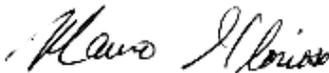
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: February 20, 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.