



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Thomas & Annette Leonard
DOCKET NO.: 05-23294.001-R-1
PARCEL NO.: 31-07-407-038-0000

The parties of record before the Property Tax Appeal Board are Thomas & Annette Leonard, the appellants, by attorney David C. Dunkin, of Arnstein & Lehr in Chicago; and the Cook County Board of Review.

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: \$ 1,915
IMPR.: \$11,952
TOTAL: \$13,867

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,991 square foot parcel of land improved with a four-year old, two-story, frame and masonry townhouse. This improvement contains 1,836 square feet of living area as well as two full and one half-baths, a full basement, and a two-car garage.

The appellants' appeal is based on unequal treatment in the assessment process of the subject's improvement.

The appellant submitted assessment data and descriptions on four comparable properties for consideration located on the same street, as is the subject. They are improved with a one-story, masonry townhouse with 1,855 square feet of living area and two full baths. They range: in age from four to seven years and in improvement assessments from \$5.64 to \$6.52 per square foot of living area. The subject's improvement assessment is \$11.08 per square foot of living area.

At hearing, the appellants called as a witness, Pat Gibson, an employee of the appellants' attorney, who prepared all of the evidence submissions. He testified that he has been working in the field of property tax appeals for over 20 years. He stated that he was personally familiar with all of the subject properties at issue, which are located in Tinley Park and within the same subdivision. He indicated that most properties are attached, single-family townhouses with some single-family dwellings included within the development comprising a total of approximately 100 single-family residences.

Mr. Gibson explained the methodology used in determining either the land assessment grid sheet or the improvement assessment grid sheet. In each instance, he obtained a market value per square foot for the land or the improvement. He stated that the suggested comparables are located within a two-block radius of the subject. Under cross-examination, the witness testified that there were properties located on the subject's block that contain different land assessments per square foot other than those properties submitted by the appellants. Attached to the appellants' grid analysis were copies of printouts from the assessor's database, which were Mr. Gibson's source documents for the data reflected on the grid analyses. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$22,257 was disclosed. The board of review submitted a one-page memorandum reflecting a market sales analysis of the subject's townhouse development as well as property characteristic printouts of 29 properties purported to be used in this analysis. The memorandum contained a six-line analysis. The analysis reported that 26 residential units had sold from tax years 2002 through 2005 for a cumulative value of \$6,733,504. A deduction for personal property of \$5,000 per sale unit, or a total deduction of \$130,000 was undertaken. After this deduction, the remaining value was divided by the 26 units resulting in an average sale price per unit of \$253,981.

At hearing, the board of review's representative testified that all four of the appellants' suggested comparables were also utilized in the board of review's sales analysis. In addition, he stated that each of the sale properties used in the analysis are individually-owned properties with the exception of five properties. His review of the submitted property characteristic printouts for these five properties failed to identify any taxpayer of record. However, he stated that he has no personal knowledge of why there is an absence of taxpayer data on those printouts. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' attorney argued that the board of review's limited sale evidence regarding individually-owned, single-family residences within the subject's subdivision is not germane to the equity issue raised by the appellants.

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 appellants contend unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellants have met this burden as to the subject's improvement assessment.

The Board finds that the comparables submitted by the appellants are most similar to the subject in size, age and amenities. Due to their similarities to the subject, these four comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$5.64 to \$6.52 per square foot of living area. The subject's improvement assessment of \$11.08 per square foot of living area is above this range.

Moreover, the Board accorded little weight to the board of review's market sales analysis for there was no foundation testimony regarding how this methodology was developed and applied to various individually-owned, single-family residences to opine a market value for the subject. Therefore, the Board found the board of review's argument unpersuasive on this issue.

After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and that a reduction in the subject's improvement 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.

Ronald R. Guit

Chairman

Member

Mario M. Louie

Member

Member

William R. Lerbis

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 24, 2010

Allen Castrovillari

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.