



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

APPELLANT: Tom McGurn
DOCKET NO.: 05-24276.001-R-1 through 05-24276.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Tom McGurn, the appellant, by attorney Lisa A. Marino, of Marino & Associates, PC in Chicago; and the Cook County Board of Review.

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:

| DOCKET NO | PARCEL NUMBER | LAND | IMPRVMT | TOTAL |
|------------------|--------------------|-------|---------|----------|
| 05-24276.001-R-1 | 04-25-314-012-0000 | 3,989 | 48,129 | \$52,118 |
| 05-24276.002-R-1 | 04-25-314-013-0000 | 7,181 | 24,064 | \$31,245 |

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two land parcels containing 6,650 square feet improved with a one-year old, two-story, masonry, single-family dwelling. The improvement contains three full and one half-baths, a full basement, two fireplaces, and a two-car garage.

The appellant raised the following arguments: first that the subject's improvement size was incorrect; and second, that there was unequal treatment in the assessment process as the bases of this appeal.

In support of the improvement size argument, the appellant's grid analysis indicated that the subject contained 4,081 square feet of living area. In contrast, the board of review's evidence included a property characteristic printout for the subject reflecting 4,168 square feet of living area.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables located within a two-mile radius of the subject. The properties

were improved with a single-family dwelling with frame or frame and masonry exterior construction. They ranged in age from 25 to 40 years; in size from 3,863 to 4,892 square feet of living area; and in improvement assessments from \$13.67 to \$15.61 per square foot. Two properties contain basement area, while all three contained a multi-car garage and fireplaces that ranged from one to three. The appellant's pleadings also indicated that the subject sold on May 20, 2005 for \$1,375,000 without further explanation.

At hearing, the appellant's attorney stated that she had no documentation to support the assertion relating to the improvement's size. Based upon this analysis, 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 total assessment was \$83,363. The board of review submitted property characteristic printouts for the subject and three suggested comparables. The properties are improved with a two-story, masonry, single-family building. They range: in baths from three full and one half-bath to four full and one half-baths; in age from 1 to 4 years; in size from 3,852 to 4,265 square feet; and in improvement assessments from \$21.38 to \$22.23 per square foot. Amenities include: a full basement, a three-car garage and from one to three fireplaces.

At hearing, the board of review's representative testified that the board of review's properties were located within a half-mile radius of the subject property. In addition, he opined that the subject's improvement was new construction and that this could account for a size variation. Lastly, he corrected the assessment data for the board of review's property #3, which reflected a scrivener's error. The actual improvement assessment for this property for the 2005 tax year is \$21.38 per square foot. As a result of its analysis, the board requested confirmation of the subject's assessment.

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

The appellant contends 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 appellant has not met this burden.

As to the subject's improvement size, the Board finds that the best evidence was submitted by the board of review in the form of property characteristic printouts. Therefore, the Board finds

that the subject's improvement contains 4,168 square feet of living area.

The Board further finds that the comparables submitted by the board of review are most similar to the subject in exterior construction, age and size. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$21.38 to \$22.23 per square foot of building area. The subject's improvement assessment at \$17.32 per square foot is below the range established by these comparables.

As a result of this analysis, the Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

When overvaluation is claimed, the appellant has the burden of proving the value of the property 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 arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction is not warranted.

In determining the fair market value of the subject property, the appellant failed to provide documentation indicating that the subject sold in a recent arm's length transaction. The sole reference to the subject's sale was reflected within the attorney's brief without any further documentation.

As a result of this analysis, the Board finds the appellant has not met the burden of demonstrating that the subject market value was not accurately reflected in the subject property's assessment and a reduction is not 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. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn 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: December 3, 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.