

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Richard and Kim Siriann
DOCKET NO.: 05-26307.001-R-1
PARCEL NO.: 27-11-401-025-0000

The parties of record before the Property Tax Appeal Board are Richard and Kim Siriann, the appellants, and the Cook County Board of Review.

The subject property consists of a 27-year-old, two-story, single-family dwelling of masonry construction containing 4,269 square feet of living area and located in Orland Township, Cook County. Amenities include two full bathrooms, a partial-unfinished basement, air-conditioning, a fireplace and a four-car detached garage.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellants also argued that the subject's 2005 assessment increased by a greater percentage than other properties in the subject's area. In support of their arguments, the appellants submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellants also submitted a one-page brief as well as photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables. Based on the appellants' documents, the three suggested comparables consist of two-story, single-family dwellings of frame or frame and masonry construction located within two blocks of the subject. The improvements range in size from 3,600 to 4,370 square feet of living area and range in age from 14 to 17 years. The comparables contain two and one-half, three or three and one-half bathrooms, an unfinished basement, air-conditioning, one or

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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: \$ 16,134
IMPR.: \$ 42,690
TOTAL: \$ 58,824

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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two fireplaces and a two-car or three-car attached garage. The improvement assessments range from \$9.45 to \$10.91 per square foot of living area.

The appellants testified that when they purchased the subject in 1997 the \$275,000 sale price was reflective of the subject's unfinished condition. Mr. Siriann indicated neither the interior nor the exterior was completed and that the subject had to be brought up to local building code standards; further testimony disclosed that this was, for the most part, completed by 2002. Additionally, Mr. Siriann testified that the subject property is situated in a flood plane area with a large portion considered wetlands and unusable. The appellants testified the subject improvement is sited on a land locked parcel, which has an easement through a street sited parcel for access. The appellants asserted that the subject's land is in a rough graded condition. The appellants indicated that in 2005 the interior was not completed and major work had yet to be done. In fact, as of the hearing date and because they were doing the work themselves, they have a ways to go. The appellants' testimony indicated that major work such as interior floors and wall finishes as well as landscaping is not completed.

The appellants testified that they are familiar with all the comparables they submitted and that these properties have fully habitable completed improvements with interior amenities substantially superior to the subject. Additionally, the appellants disclosed that their comparables have concrete driveways and fully landscaped yards. Based on the testimony and evidence presented, the appellants 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 \$61,086. The subject's improvement assessment is \$44,952 or \$10.53 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 frame or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 4,075 to 4,370 square feet of living area and range in age from 14 to 28 years. The comparables contain two, two and one-half or three and one-half bathrooms, an unfinished basement, air-conditioning, one or two fireplaces and a multi-car garage. The improvement assessments range from \$10.91 to \$13.00 per square foot of living area.

At hearing, the board's representative stated that the board of review's comparables are similar to the subject in size, design, amenities, age and location. He also stated that the appellants' comparable one and the board of review's comparable three are the

same property. 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 appellants' 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 appellants have overcome this burden.

The Board finds the parties submitted five properties as suggested comparables to the subject. These properties have improvement assessments ranging from \$9.45 to \$13.00 per square foot of living area. The subject's per square foot improvement assessment of \$10.53 falls within the range established by these properties. However, the Board finds that the testimony, photographs and evidence indicated the comparables are fully habitable completed improvements that have substantially superior amenities when compared to the subject. This does not appear to be considered in the subject's current assessment. Moreover, the board of review did not refute the appellants' claim that the comparables are substantially superior when compared to the subject. In addition, the Board finds the five comparables superior overall in age to the subject, in that four of the five properties range from 14 to 18 years in age, whereas, the subject is 27 years old. Therefore, 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 not supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

As a final point, the Board finds the appellant's argument that the subject's assessment increased by a greater percentage than other properties in the subject's neighborhood unpersuasive. The fact that the subject's assessment may have increased by a greater percentage than other properties in the neighborhood does not support the contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. Property Tax Appeal Board, 544 N.E.2d at 771. That is properties with similar market

values should have similar assessments. 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.

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

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: October 26, 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.