



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

APPELLANT: Michael & Adrienne Rosner
DOCKET NO.: 05-27342.001-R-1
PARCEL NO.: 22-31-406-002-0000

The parties of record before the Property Tax Appeal Board are Michael & Adrienne Rosner, the appellant(s), by attorney John Conway, of Sullivan Hincks & Conway of Oak Brook; 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:

LAND: \$ 6,412
IMPR.: \$ 43,486
TOTAL: \$ 49,898

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 13-year old, two-story, masonry dwelling containing 3,034 square feet of living area as well as two full and one half-baths, a full basement, one fireplace and a two-car garage.

The appellants' appeal is based on unequal treatment in the assessment process. In support of this argument, the appellants submitted two equity grid analyses. The first grid contained assessment data and descriptions on four comparable properties for consideration. They are improved with a two-story, masonry dwelling with three bathrooms, therein. They range: in age from seven to 16 years; in size from 3,074 to 3,939 square feet of living area; and in improvement assessments from \$11.04 to \$12.95 per square foot of living area. Amenities include basement and garage area. The subject's improvement assessment is \$14.33 per square foot of living area. At hearing, the appellants' attorney

asserted that none of these properties border Interstate 355 (hereinafter I-355), while property #1 and #4 have a view of the refinery.

The second grid analysis reflected 21 properties including the subject and the four properties reflected in grid #1. This grid indicated each improvement's size, age, assessment, and assessment per square foot of building area. Beyond this data, there was no descriptive or locational data excluding property index numbers. Therefore, the properties contained improvements that ranged: in age from four to 16 years; in size from 2,575 to 3,939 square feet of living area; and in improvement assessments from \$9.94 to \$14.75 per square foot of living area.

The appellants' pleadings also included a document entitled "rider to residential appeal". This document reiterates an equity argument, while arguing that the subject should contain a lower assessment than these suggested comparables in the subject's area due to the fact that the subject is in close proximity to a Citgo refinery. The appellants further argued that this proximity causes the subject to be in a less desirable location in comparison to other submitted properties. In addition, the appellants attached a notice of violation with respect to the Citgo refinery. This notice of violation was entered into by the United States Environmental Protection Agency pursuant to the Clean Air Act. 42 U.S.C. Section 7401 et seq. This agency's findings relate to: lack of reporting from 1993 to 1997 for estimates of total annual benzene; lack of inclusion of numerous waste streams from its annual report; failure to report correct ranges of benzene concentrations for the crude desalter stream; absence of an entry for spent cresylate caustic and sulfidic caustic; failure to report waste streams generated as a result of remediation activities for calendar years 1993 through 1998; and exceeding the alternative compliance option chosen by the company for calendar years 1993 through 1998. On this issue, the appellants also submitted a fact sheet with frequently asked questions and answers regarding benzene prepared by an agency for Toxic Substances and Disease Registry dated September, 1997.

Lastly, the appellants argued that the subject abuts the I-355 extension, which diminishes desirability of the subject property. The appellants attached photographs of the on-going construction of this extension taken from the subject's location.

At hearing, the appellants' attorney stated that the properties are either within the subject's subdivision or within subdivisions that border the subject. The appellants' attorney asserted that the proximity to the Citgo refinery, wherein the refinery emits various odors, diminishes the subject's value. He also stated that the refinery was operating at the time that the subject's improvement was constructed in 1992. Based on this evidence, the appellants 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 final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties for consideration. They are improved with a two-story, masonry dwelling, with two full and one half-baths. They range: in age from 13 to 16 years; in size from 2,729 to 2,939 square feet of living area; and in improvement assessments from \$15.85 to \$16.29 per square foot of living area. Amenities include a full basement, one fireplace and a three-car garage.

At hearing, the board of review's representative testified that he had no personal knowledge as to the properties' proximity to the subject, but pointed out that properties #1 and #2 are located within the same township and section, as is the subject. He further stated that, in contrast, the appellant's grid #2 includes 10 properties that are not located within the same township and section, as is the subject. He also indicated that he has not personally viewed the improvements of any of the board's suggested properties. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' attorney stated that pursuant to his personal knowledge: that the board's property #3 is sited in a prestigious subdivision located four miles distance from the subject; property #2 is located on Caskey Lake; and that property #1 is located in the Big Run subdivision and is a unique, Frank Lloyd Wright home. Further, he argued that the board's properties neither border I-355 nor view the refinery.

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 PTAB further finds a reduction in the subject's assessment is not warranted.

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 PTAB finds the appellants have not met this burden.

The PTAB finds that the comparables #1 and #4 submitted by the appellants and comparables #1 and #2 submitted by the board of review are most similar to the subject in style, size, age and amenities. Due to their similarities to the subject, these four comparables received the most weight in the PTAB's analysis. These comparables had improvement assessments that ranged from \$12.70 to \$16.15 per square foot of living area. The subject's improvement assessment of \$14.33 per square foot of living area

is within this range. *Assuming arguendo*, that the board of review's comparables are superior to the subject, even though there was no expert testimony on this point, the subject's improvement assessment falls below the improvement assessments accorded the board of review's comparables. The PTAB accorded little weight to the properties reflected in the appellant's grid #2 due to the absence of descriptive and locational data.

Further, the PTAB finds that the appellants' argument regarding the subject's diminished value due to its proximity to I-355 and the Citgo refinery unpersuasive. The appellants failed to provide market data to support the asserted decrease in market value due to the subject's location near this expressway extension and refinery. Moreover, the appellants' own pleadings reflect a notice of violation regarding the refinery speaking to years 1993 through 1998, without any nexus to tax year 2005, the tax year at issue.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment 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: November 25, 2009

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.