



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

APPELLANT: Joel Gould
DOCKET NO.: 06-21440.001-R-1
PARCEL NO.: 10-34-223-057-0000

The parties of record before the Property Tax Appeal Board are Joel Gould, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$7,812
IMPR.: \$43,101
TOTAL: \$50,913

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,510 square foot parcel of land improved with a 58-year old, two-story, frame and masonry, single-family dwelling. Features of the home include six and one-half baths, four fireplaces, air conditioning, and a full, finished basement. The appellant argued a contention of law as the basis of the appeal.

The appellant argues that the board of review has incorrectly measured the subject's improvement size at 5,338 square feet of living area. The appellant did not contest the subject's land assessment. The appellant submitted copies of affidavits, a photograph of the subject, and a copy of a sketch of the subject's improvement. The affidavits, from both owners and a neighbor, attest to the subject's size at 2,756 square feet of living area. The sketch of the subject improvement, drawn by Freese & Associates, concludes a total livable area of 2,756 square feet.

Using 2,756 square feet, the subject's improvement assessment of \$43,101 is \$15.64 per square foot of living area. The appellant did not submit any suggested comparables. Based on this evidence, the appellant requests a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$43,101 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on three properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry, single-family dwellings with three and one-half or four and one-half baths, full unfinished basement. The properties range: in age from five to 16 years; in size from 5,022 to 5,236 square feet of living area; and in improvement assessments from \$12.76 to \$17.36 per square foot of living area.

The board of review also included a copy of the property characteristic printout listing the subject as containing 5,338 square feet without any further information. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a letter arguing that the appellant's appeal is based on a factual error in square footage of the subject's improvement and not on assessment equity.

After reviewing the record 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 issue before the PTAB is the subject's proper improvement size. The PTAB finds the appellant submitted sufficient evidence to establish the subject's correct square footage. The appellant supplied the PTAB with sworn affidavits, a photograph and an improvement sketch of the subject property. The sketch, in particular, shows the subject improvement has 2,756 square feet of living area. The board of review did not refute this measurement and offered no evidence of how they arrived at 5,338 square feet of living area for the subject improvement. The PTAB, therefore, finds the subject has 2,756 square feet of living area, which equates to an improvement assessment of \$15.64 per square foot of living area.

The PTAB further finds the error in the subject's dwelling size alone does not demonstrate that its underlying assessment is incorrect. Actual valuation evidence must be considered to determine whether the subject's assessed valuation is correct. The Property Tax Appeal Board is not to afford *prima facie* weight to the finds and conclusions of fact made by the board of review. Mead v. Board of Review of McHenry County, 143 Ill. App. 3d 1088 (2nd Dist. 1986); Western Illinois Power Cooperative, Inc. V. Property Tax Appeal Board, 29 Ill. App. 3d 16 (4th Dist. 1975).

The decision of the Property Tax Appeal Board must be based upon equity and the weight of the evidence.

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 PTAB finds the appellant has not met this burden. 35 ILCS 16-185; Commonwealth Edison Co. v. Property Tax Appeal Board, 102 Ill. 2nd 443 (1984); Mead, 143 Ill. App. 3d 1088.

A taxpayer seeking review at the Property Tax Appeal Board from a decision of the board of review does not have the burden of overcoming any presumption that the assessed valuation was correct. People ex rel. Thompson v. Property Tax Appeal Board, 22 Ill. App. 3rd 316 (2nd Dist. 1974); Mead, 143 Ill. App. 3d 1088. Rather, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. (86 Ill. Admin. Code Sec. 1910.63 (b)); Commonwealth Edison Co. v. Property Tax Appeal Board, 378 Ill. App. 3d 901 (2nd Dist. 2008).

The board of review presented a total of three properties suggested as comparable to the subject. These comparables had improvement assessments that ranged from \$12.76 to \$17.36 per square foot of living area. The subject improvement assessment of \$43,101 or \$15.65 per square foot of living area is within the range established by the comparables in the record. Although the PTAB finds the comparables submitted by the board of review are considerably larger in size than the subject, the assessment data demonstratives that the subject's assessment is not excessive. 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 not excessive and a reduction in the improvement 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

Member

J. R.

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: April 20, 2012

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.