

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ray & Kathy Czarnik
DOCKET NO.: 06-23678.001-R-1
PARCEL NO.: 09-24-111-055-0000

The parties of record before the Property Tax Appeal Board are Ray & Kathy Czarnik, the appellants, by attorney Terrence Kennedy, Jr., Chicago, and the Cook County Board of Review.

The subject property consists of a 37-year-old, single-family dwelling located in Maine Township, Cook County.

The appellants, through counsel, submitted evidence before the Property Tax Appeal Board claiming overvaluation. In support of this claim, the appellants' attorney submitted a one-page brief stating that the appellants recently added 2,200 square feet of living area to the original structure which contained 1,616 square feet and provided a copy of the subject's new design. The appellants argued that the subject's improvement assessment should be reduced based on the overvaluation of the new addition as established by the actual construction costs. The appellants provided a copy of the contractor's statement indicating that the addition cost a total of \$192,520. The appellants argued that at 10% of the cost of construction, the addition results in an additional assessment of \$19,250 before the deduction of the Home Improvement Exemption (HIE). The appellants argued that the original building was assessed at \$27,262 and adding the cost of the addition at 10% of \$192,520 or \$19,250 and deducting the HIE of \$12,000 results in an improvement request of \$34,512. The subject's land assessment is \$6,164 and results in a total assessment request of \$40,676.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$52,718. The subject's improvement assessment is \$46,554 or \$28.81 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with one-story, single-

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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: \$ 6,164
IMPR.: \$ 46,064
TOTAL: \$ 52,228

Subject only to the State multiplier as applicable.

family dwellings of masonry construction. The improvements range in size from 1,463 to 1,630 square feet of living area and range in age from 38 to 43 years. The comparables contain one and one-half, two and one-half or three full bathrooms, a full-finished or unfinished basement and a one-car or two-car garage. The improvement assessments range from \$18.89 to \$19.20 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

When market value is the basis of the appeal the value of the property must be proved 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 arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) Having reviewed the record and considering the evidence, the Board finds the appellants have satisfied this burden.

The appellants argued that the subject's improvement assessment should be reduced based on the overvaluation of the new addition as established by the actual construction costs. The Board finds this argument persuasive. The Board further finds the appellants provided evidence in the form of a contractor's statement disclosing the cost to construct the subject's addition to be \$192,520. Deducting \$75,000 (exempted) for the Home Improvement Exemption from this amount of \$192,520 results in an assessable market value of \$117,520 and factored by 16% reflects an improvement assessment for the addition of \$18,803. The original structure's improvement assessment of \$27,261 as well as the land assessment of \$6,164 when added back results in a total assessment of \$52,228 for the subject. The Board also finds that the board of review provided equity comparables but failed to address the appellants' overvaluation argument.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have adequately demonstrated that the subject property was overvalued by a preponderance of the evidence and a reduction 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.



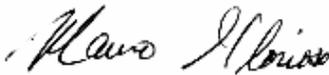
Chairman



Member



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: January 23, 2009



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.