



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

APPELLANT: Leland & Kimberly Blank
DOCKET NO.: 06-25071.001-R-1
PARCEL NO.: 27-02-311-005-0000

The parties of record before the Property Tax Appeal Board are Leland & Kimberly Blank, the appellant(s), by attorney Joseph Walczak, of Joseph J. Walczak, P.C. in Orland Park; and the Cook County Board of Review.

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: \$ 9,423
IMPR: \$ 32,758
TOTAL: \$ 42,181

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 11,779 square foot parcel improved with a four-year-old, two-story, single-family dwelling of frame and masonry construction containing 3,237 square feet of living area and located in Orland Township, Cook County. Features of the residence include three and one-half bathrooms, a full-unfinished basement, central air-conditioning, a fireplace and a three-car attached garage.

The appellants, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as well as overvaluation as the bases of the appeal. In support of the overvaluation argument, the appellants' evidence disclosed that the subject was purchased on June 9, 2003 for a price of \$440,000 and provided a copy of the subject's settlement statement.

Regarding the inequity claim, the appellants provided three suggested comparable properties consisting of four-year-old, two-story, single-family dwellings of masonry construction located

within four blocks of the subject. The improvements range in size from 2,986 to 3,172 square feet of living area. The comparables contain two and one-half or three full bathrooms, a full-unfinished basement, central air-conditioning, a fireplace and a three-car attached garage. The improvement assessments range from \$9.58 to \$9.68 per square foot of living area. Based on the evidence submitted, 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 \$51,443. The subject's improvement assessment is \$42,020 or \$12.98 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 two-story, four-year-old, single-family dwellings of masonry or frame and masonry construction located within one-quarter mile of the subject. The improvements range in size from 3,148 to 3,669 square feet of living area. The comparables contain three and one-half or four and one-half bathrooms, a full-finished or unfinished basement, central air-conditioning, a fireplace and a three-car attached garage. The improvement assessments range from \$12.95 to \$13.78 per square foot of living area. The board's evidence disclosed that the subject sold in June 2003 for \$440,000. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants provided a copy of the subject's 2007 decision from the board of review. The board of review's 2007 decision disclosed a reduction from \$51,443 to \$42,181 for the subject. The appellants argued that the 2007 reduction granted by the board of review is strong evidence that the subject property is over assessed for 2006 and a reduction is warranted.

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 appellant's 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 appellants provided a copy of the subject's 2007 decision from the board of review. The board of review's 2007 decision disclosed a reduction from \$51,443 to \$42,181 for the subject.

"A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoynes Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833,

836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979)." Therefore, the Board finds that based on the board of review's non-triennial assessment correction, it is appropriate to reduce the appellants' 2006 assessment to \$42,181.

As a final point, the Board finds no further reduction based on the appellants' overvaluation argument 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.

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: May 20, 2011

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.