



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

APPELLANT: Jeffrey and Nora Smith
DOCKET NO.: 06-26961.001-R-1
PARCEL NO.: 06-34-411-048-0000

The parties of record before the Property Tax Appeal Board are Jeffrey and Nora Smith, the appellants, by attorney Dennis M. Nolan, of Dennis M. Nolan, P.C. in Bartlett; 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: \$ 6,911
IMPR.: \$ 38,160
TOTAL: \$ 45,071

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 13,291 square foot parcel improved with a four-year-old, two-story, single-family dwelling of frame and masonry construction containing 3,793 square feet of living area and located in Hanover Township, Cook County. Features of the residence include two and one-half bathrooms, a full-unfinished basement, central air-conditioning, a fireplace and a two-car attached garage.

The appellants, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellants offered 18 suggested comparable properties located within one block of the subject. The appellants also argued that 2,760 square feet of the land are unusable-undevelopable due to public utility and storm drainage easements within the rear portion of the lot.

In support of the equity argument, the appellants offered a total of 18 class 2-78, 2-08 and 1-00 properties located within one block of the subject. They consist of two-story, single-family dwellings up to 62 years old or vacant lots. The evidence includes addresses, property tax numbers, neighborhood codes, and total assessments for the 18 suggested comparables.

In support of the market value argument, the appellants submitted a copy of a spotted survey of the subject delineating the various easements as well as front, rear and side yard setbacks. The appellants argued that the subject should be assigned split code values to the rear lot due to restricted use resulting in a loss in real estate value. Based on the evidence submitted, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$45,071. The subject's improvement assessment is \$38,160 or \$10.06 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, one-year-old, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 3,351 to 3,585 square feet of living area. The comparables contain two and one-half or three and one-half bathrooms, a full-unfinished basement, central air-conditioning, a fireplace and a three-car garage. The improvement assessments range from \$10.81 to \$16.17 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

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 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 not met this burden.

The Board finds that the appellants' suggested comparables do not provide any support for a reduction in the subject's assessment. The appellants provided 18 suggested comparable properties consisting of two-story, single-family dwellings up to 62 years old or vacant lots. The Board finds the only information provided with regard to the appellants' suggested comparables were addresses, property tax numbers, neighborhood codes and total assessments. The appellants failed to provide any descriptive data. Without adequate descriptions of the properties, the Board finds it is impossible to evaluate their comparability to the

subject. Therefore, the Board finds that the appellants' equity evidence is insufficient to effect a change in 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 not met this burden.

As to the market value argument, the Board finds the appellants' argument unpersuasive. The appellants failed to show how the subject's market value was negatively impacted by the presence of the drainage easement. Also, this is an improved lot with normal rear yard setbacks that coincide with the water detention area. As part of a rear yard setback this detention area is not buildable. Therefore, the Board finds the appellants' market value argument is without merit.

As a result of this analysis, the Property Tax Appeal Board finds that the appellants have failed to adequately demonstrate that the subject property was inequitably assessed or overvalued and no reduction in the subject's assessment 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: December 3, 2010

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.