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

APPELLANT: Jamie Carvell
DOCKET NO.: 06-27031.001-R-1
PARCEL NO.: 12-01-311-031-0000

The parties of record before the Property Tax Appeal Board are Jamie Carvell, the appellant(s), by attorney Patrick J. Cullerton, of Thompson Coburn LLP in Chicago; 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:** | $6,960 |
| **IMPR.:** | $31,540 |
| **TOTAL:** | $38,500 |

Subject only to the State multiplier as applicable.

## ANALYSIS

The subject property consists of a 3,783 square foot parcel of land improved with a 63-year old, two-story, single-family dwelling containing 1,647 square feet of living area, one and one-half baths, a fireplace, and a partial, unfinished basement. The appellant argued that the fair market value of the subject was not accurately reflected in its assessed value and unequal treatment in the assessment process as the bases of this appeal.

The appellant's grid lists the subject property as a frame and masonry dwelling. This differs from the board of review's evidence that lists the subject as a masonry dwelling. The appellant submitted a colored photograph of the subject to support this.

In support of these arguments, the appellant submitted descriptions and assessment information on a total of six properties suggested as comparable and located within 1.2 miles of the subject. The properties are described as one and one-half or two-story, frame or frame and masonry, single-family dwellings

with between one and two baths, one or two fireplaces for three properties, air conditioning for three properties, and, for all properties, a partial or full basement with three finished. The properties range: in age from 53 to 83 years; in size from 1,523 to 2,330 square feet of living area; and in improvement assessments from $11.66 to $16.91 per square foot of living area. The properties range in land from 4,398 to 5,850 square feet and in land assessments from $1.20 to $1.52 per square foot.

Three of these properties sold between January 2003 and August 2004 for prices ranging from $286,000 to $325,000, or from $152.13 to $210.77 per square foot of living area. The appellant has highlighted the purchase price and the total assessed value of these properties.

In addition, the appellant's brief argues that the percentage increase for the subject from the previous assessment cycle was greater than the average increase for similar properties in the area. Based on this evidence, the appellant 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 improvement assessment of $31,540 or $19.15 per square foot of living area and land assessment of $6,960 or $1.84 per square foot which reflects a total assessment of $38,500 were disclosed. The total assessment reflects a market value of $380,435 or $230.99 per square foot of living area using the Illinois Department of Revenue's 2006 three year median level of assessment for class 2 properties of 10.12%. 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 one and one-half or one and two-half baths, air conditioning for one property, a fireplace for two properties, and, for all properties, a full basement with one finished. The properties range: in age from 65 to 76 years; in size from 1,688 to 1,710 square feet of living area; and in improvement assessments from $19.27 to $20.90 per square foot of living area. The properties range in land size from 3,750 to 4,281 and have land assessments of $1.84 per square foot. One property sold in March 2006 for $499,000 or $295.62 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted an affidavit describing the layout of the subject. This affidavit does not describe the construction of the subject. The appellant opines that the board's comparables are not similar because they have different basements. The appellant included black and white photographs of the interior of the subject.

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.

As to the subject's construction, the PTAB finds that the appellant has failed to present any evidence to show that the subject's construction is frame and masonry. The photographs submitted shows the subject is masonry.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.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 arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the market value evidence presented, the PTAB concludes that this evidence indicates a reduction is not warranted.

As to the market value argument, the parties submitted sales information on four properties. The PTAB finds that these comparables are somewhat similar to the subject property with the board of review's comparable #1 the most similar. These properties sold between January 2003 and March 2006 for prices ranging from $286,000 to $499,000 or from $152.13 to $295.62 per square foot. In comparison, the appellant's assessment reflects a market value of $230.97 per square foot of living area which is within the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's total assessment is supported and a reduction is not warranted.

The appellant also argues that the subject's assessment increased by a higher percentage than other similar properties. The PTAB finds this argument unpersuasive. The mere contention that the assessment changed from one year to the next at a higher rate does not demonstrate that the property is overvalued.

The appellant also 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.

The parties presented a total of nine properties suggested as comparable to the subject. As to the improvement, the PTAB finds the appellant's comparable #5 the board of review's comparables most similar to the subject in size, age, design, and construction. The properties are described as two-story, masonry or frame and masonry, single-family dwellings located within the subject's neighborhood. The properties range: in age from 65 to 78 years; in size from 1,523 to 1,710 square feet of living area;

and in improvement assessment from $16.65 to $20.90 per square foot of living area. In comparison, the subject's improvement assessment of $19.15 per square foot of living area is within the range of these comparables.

As to the land, the PTAB finds all the comparables similar to the subject. These properties range in land size from 3,750 to 5,850 and have land assessments from $1.20 to 1.84 per square foot. In comparison, the subject's land assessment of $1.84 per square foot is within the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the 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.

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: October 21, 2011

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.