

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Anthony and Mabel Burton  
DOCKET NO.: 06-28577.001-R-1  
PARCEL NO.: 16-02-421-033-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Anthony and Mabel Burton, the appellants and the Cook County Board of Review (board).

The subject property consists of a 108-year-old, dwelling of masonry construction and located in West Township, Cook County. The residence contains two and one-half bathrooms, a full basement, two fireplaces and a two-car garage.

The appellants claimed they do not have a half bath, no living area in the attic, only one fireplace, masonry and frame construction and 671 square feet of living area. As evidence of this claim the appellants submitted a Uniform Residential Appraisal report. The appellants' claim the subject should be classified as a 2-02 building.

The Assessor's official records indicate the subject is a one and part two-story building containing 1,159 square feet of living area. A review of the appraisal dated February 29, 2008 discloses the subject a two-story masonry building containing 1,302 square feet of living area, two baths, no attic living area and no fireplaces. The appraisal concluded with the sales approach to value by using three 2007 local sales and concluding with a market value of \$119,000. For this present appeal the PTAB will use the Assessor's living area figure of 1,159 square feet of building area. The PTAB also finds the subject is a class 2-03 property as assessed.

The appellants submitted equity evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered four suggested comparable properties located within three blocks of the subject. These properties consist of one-story, class 2-02 single-family dwellings of frame and masonry construction and range in age from 98 to 103 years. The comparables have one or two bathrooms. The comparables contain between 748 and 968

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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: \$ 4,500  
IMPR.: \$ 7,542  
TOTAL: \$12,042

Subject only to the State multiplier as applicable.

PTAB/TMcG.

square feet of living area and have improvement assessments ranging from \$11,593 to \$14,132 or from \$12.71 to \$15.50 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$11,036, or \$9.52 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered four suggested comparable properties located within a quarter mile of the subject. The comparables consist of one and part two-story single-family dwellings of masonry construction and range in age from 98 to 113 years. The comparables contain one bathroom, full basements and one or two-car garages. The comparables range in size from 1,111 to 1,268 square feet of living area and have improvement assessments of between \$13,193 and \$14,461 or from \$11.21 to \$11.87 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

As regards the equity argument, after reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. 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 PTAB finds the appellants have failed to overcome this burden.

The PTAB finds, based on 1,159 square feet of building area, the board's comparables are the comparables most similar to the subject. These properties have improvement assessments ranging from \$11.21 to \$11.87 per square foot of living area. The subject's per square foot improvement assessment of \$9.52 is below this range of properties. The PTAB gives less weight to the appellant's comparables because they are less similar to the subject in living area and/or classification. After considering the suggested comparables when compared to the subject property, the PTAB finds the equity evidence is insufficient to effect a change in the subject's current assessment.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. *Property Tax Appeal Board Rule 1910.63(e)*. 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. *Property Tax Appeal Board Rule 1910.65(c)*.

The PTAB finds the appellants' appraisal is indicative of the subject's 2006 market value. The appraisal is within the 2006 triennial and based on 2007 sales data.

In the sales comparison approach the appraiser used three comparable residential sales that ranged in size from 746 to 1,522 square feet with ages ranging from 100 to 110 years. The comparables sold between September 2007 and November 2007 for prices ranging from \$115,000 to \$131,500, or from \$86.40 to \$154.16 per square foot of building area. Having considered the market conditions and having made various adjustments for the comparable sales, the appraiser was of the opinion that the subject property had a market value of \$91.40 per square foot of a 1,302 square foot building or a rounded market value figure of \$119,000.

The PTAB finds that the appellants have met this burden of proof and have submitted an appraisal as the best evidence of market value. The board of review submitted no evidence to rebut the appellants' appraisal.

Since the PTAB has determined that a reduction in the subject's assessment is warranted based upon its market value, the PTAB finds no need to further address the equity arguments.

In applying, the Department of Revenue's median level of assessment for class 2 properties in Cook County of 10.12% for tax year 2006, the subject's total assessment should not be in excess of \$12,042, while the subject's current total assessment is at \$15,536.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has demonstrated that the subject dwelling was overvalued by clear and convincing 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.



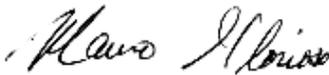
Chairman



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: July 28, 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.