



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

APPELLANT: Jeff Funke  
DOCKET NO.: 06-28995.001-R-1  
PARCEL NO.: 17-08-102-025-0000

The parties of record before the Property Tax Appeal Board are Jeff Funke, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., PC 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:** \$ 9,840  
**IMPR.:** \$ 26,910  
**TOTAL:** \$ 36,750

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,075 square foot parcel improved with a 116-year-old, two-story multi-family dwelling of frame construction containing 1,974 square feet of living area with two full bathrooms. The subject is built on slab and located in West Chicago Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board and raised two arguments: first, that there was unequal treatment in the assessment process of the improvement; and second, that the fair market value of the subject is not accurately reflected in its assessed value. In support of the inequity argument, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. Based on the appellant's documents, the three suggested comparables consist of multi-story, 116-year-old, multi-family dwellings of masonry construction located on the same street and block as the subject. The improvements range in size from 2,604 to 4,284 square feet of living area. The comparables contain from three to six full bathrooms and a full-finished or unfinished basement. The

improvement assessments range from \$12.09 to \$13.42 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

As to the market value argument, the appellant's attorney submitted a brief arguing that the subject property was demolished in August 2006 and construction began on a single-family home completed in August 2007. The appellant argued that the subject was 33.33% vacant for 2006, or from September to December 2006, and entitled to a reduction in the subject's improvement assessment. In support of this claim, the appellant submitted a general affidavit and a vacancy/occupancy affidavit, presented at the board of review level, indicating the subject was 33.33% vacant in 2006. Based on this evidence, the appellant requested an occupancy factor of 66.67% be applied to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$36,750. The subject's improvement assessment is \$26,910 or \$13.63 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 four suggested comparables are improved with two-story or three-story, multi-family dwellings of frame or masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,016 to 2,463 square feet of living area and in age from 108 to 128 years old. The comparables contain two or three full bathrooms. One comparable has a full-unfinished basement and three comparables have a one-car or two-car detached garage. The improvement assessments range from \$15.46 to \$16.48 per square foot of living area. The board's evidence disclosed that the subject sold in August 2006 for \$367,500. 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 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 appellant has not overcome this burden.

The Board finds the board of review's comparables to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, amenities, age and location and have improvement assessments ranging from \$15.46 to \$16.48 per square foot of living area. The subject's per square foot improvement assessment of \$13.63 falls

below the range established by these properties. The Board finds the appellant's comparables differ significantly from the subject in size and accorded less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

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, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> 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 considered the evidence, the Board finds the appellant has not satisfied this burden.

The appellant argued overvaluation in that the subject's assessment is incorrect due to vacancy. The Board finds this argument unpersuasive. The Board further finds no evidence in the record that the subject's assessment is incorrect when vacancy is considered. The mere assertion that vacancies in a property exist does not constitute proof that the assessment is incorrect or that the fair market value of the property is negatively impacted.

As a final point, the Board finds the subject's sale in August 2006 for \$367,500 supports the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed or overvalued and a reduction 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

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: June 24, 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.