FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jeffery Lezotte
DOCKET NO.: 06-31014.001-R-1
PARCEL NO.: 14-32-124-003-0000

The parties of record before the Property Tax Appeal Board are Jeffery Lezotte, the appellant, by attorney Jason T. Shilson, of O'Keefe Lyons & Hynes, LLC 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:	$ 20,708
IMPR.:	$ 92,304
TOTAL:	$ 113,012

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,100 square foot parcel improved with a twelve-year-old, two-story, single-family dwelling of masonry construction containing 2,564 square feet of living area and located in North Township, Cook County. Features of the residence include two and one-half bathrooms, a full-unfinished basement, central air-conditioning and a two-car detached garage.

The appellant, 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 appellant's evidence disclosed that the subject was purchased on September 24, 2001 for a price of $770,000; the purchase was an arm's length transaction and provided a copy of the subject's real estate sales contract.

Regarding the inequity claim, the appellant provided three suggested comparable properties consisting of two-story, 18 or 19-year-old, single-family dwellings of masonry construction located within 0.36 miles of the subject. The improvements range in size from 2,232 to 3,563 square feet of living area. The comparables contain from two and one-half to four full bathrooms, central air-conditioning, two fireplaces and a two-car detached garage. One comparable has a full-finished basement. The improvement assessments range from $31.28 to $36.01 per square foot of living area. Based on the evidence submitted, the appellant 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 $113,012. The subject's improvement assessment is $92,304 or $36.00 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, single-family dwellings of masonry construction located within one-quarter mile of the subject. The improvements range in size from 2,252 to 2,329 square feet of living area and range in age from 13 to 17 tears old. The comparables contain two or two and one-half bathrooms, a full-finished or unfinished basement, central air-conditioning, one or two fireplaces and a two-car garage. The improvement assessments range from $36.91 to $38.75 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 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.

Regarding the inequity claim, 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, design and location and have improvement assessments ranging from $36.91 to $38.75 per square foot of living area. The subject's per square foot improvement assessment of $36.00 falls below the range established by these properties. The Board finds the appellant's comparables less similar overall to the subject in improvement 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 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 appellant has failed to meet this burden and no reduction is warranted.

Regarding the overvaluation claim, the appellant argued that the subject's market value is not accurately reflected in its assessment based on the September 2001 sale. The Property Tax Appeal Board finds the sale of the subject in September 2001 to be dated and not a reliable indicator of market value. The subject's sale occurred more than four years prior to the January 1, 2006 assessment date at issue and within the earlier 2000 triennial.

Considering all of the evidence, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was overvalued or inequitably assessed and a reduction in the subject's 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: January 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.