FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Sarah Klein
DOCKET NO.: 06-31144.001-R-1
PARCEL NO.: 13-36-117-025-0000

The parties of record before the Property Tax Appeal Board are Sarah Klein, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; and the Cook County Board of Review.

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:	$3,905
IMPR.:	$24,937
TOTAL:	$28,842

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1,415 square foot parcel of land improved with an 1.-year old, two-story, masonry, single-family, attached dwelling containing 1,242 square feet of living area, one bath, and a full, unfinished basement. The appellant argued both unequal treatment in the assessment process and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

In support of the equity argument, the appellant, via counsel, submitted descriptions and assessment information on a total of eight properties suggested as comparable and located within subject's neighborhood. The properties are described as two-story, frame, masonry or frame and masonry, single-family, attached dwellings with one or one and one-half baths and, for seven properties, a full, unfinished basement. The properties range: in age from 20 to 43 years; in size from 1,260 to 1,354

square feet of living area; and in improvement assessments from $17.28 to $20.93 per square foot of living area.

In support of the market value argument, the appellant submitted descriptions and sales information on a total of three properties suggested as comparable and located within subject's neighborhood. The properties are described as two-story, masonry, single-family, attached dwellings with one and one-half baths and a full, unfinished basement. The properties are 43 years old and contain 1,242 square feet of living area. These properties sold between May 2003 and October 2006 for prices ranging from $210,000 to $285,000 or from $169.08 to $229.47 per square foot of living 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 total assessment of $31,150 with an improvement assessment of $27,245 or $21.94 per square foot of living area was disclosed. This assessment reflects a market value of $307,806 or $247.83 per square foot of living area using the Illinois Department of Revenue's 2006 three year median level of assessment of 10.12% for Cook County Class 2 property. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of three properties suggested as comparable and located on the subject's block. The properties are described as two-story, masonry, single-family, attached dwellings with between one or one and one-half baths, a full basement with one finished, and, for one property, air conditioning. The properties are 43 years old, contain 1,242 square feet of living area, and range in improvement assessment from $22.26 to $22.91 per square foot of living area. Sale information on suggested comparable #1 was presented. This comparable was also presented as a sales comparable by the appellant as suggested comparable #3. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant 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 submitted a total of 11 properties suggested as comparable to the subject. The PTAB finds the board of review's comparables most similar to the subject in design, construction, size, location, and age. Due to their similarities to the

subject, these comparables received the most weight in the PTAB's analysis. The properties are masonry, two-story, single-family, attached dwellings located on the subject's block. The properties are 43 years old, contain 1,242 square feet of living area, and range in improvement assessment from $22.26 to $22.91 per square foot of living area. In comparison, the subject's improvement assessment of $21.94 per square foot of living area is within the range of these comparables. The remaining comparables were given less weight due to disparities in size, construction and/or location. 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 subject's assessment is not warranted.

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 evidence presented, the PTAB concludes that the evidence indicates a reduction based on market value is warranted.

The parties presented sales information on a total of three suggested comparables. In reviewing the evidence, the PTAB finds these comparables are similar to the subject as they are located on the subject's block and are identical in age, size, design, and amenities. These comparable units sold between May 2003 and October 2006 for prices ranging from $210,000 to $285,000 or from $169.08 to $229.47 per square foot of living area.

Therefore, the PTAB finds that the subject property had a market value of $285,000 for the 2006 assessment year. Since the market value of the subject has been established, the 2006 Department of Revenue median level of assessments for Cook County Class 2 property of 10.12% will apply. In applying this level of assessment to the subject, the total assessed value is $28,842 while the subject's current total assessed value is above this amount at $31,150. Therefore, the PTAB finds that 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: 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.