



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

APPELLANT: Catherine Anderson  
DOCKET NO.: 06-31516.001-R-1  
PARCEL NO.: 13-05-209-003-0000

The parties of record before the Property Tax Appeal Board are Catherine Anderson, 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:** \$7,200  
**IMPR.:** \$29,333  
**TOTAL:** \$36,533

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,750 square foot parcel of land improved with a 73-year old, one and one-half story, masonry, single-family, dwelling containing 1,242 square feet of living area, two baths, 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 four properties suggested as comparable and located within subject's neighborhood. The properties are described as one and one-half story, masonry, or frame and masonry, single-family, dwellings with one, one and one-half, or two baths and a full basement with one finished. The properties range: in age from 76 to 81 years; in size from 2,001 to 2,406 square feet of living area; and in improvement assessments from \$10.25 to \$14.72 per square foot of living area.

In support of the market value argument, the appellant submitted copies of an appellant affidavit and the settlement statement indicating the subject sold on May 16, 2003 for \$361,000. In addition, the appellant's petitions shows the sale was not a transfer between family members, was listed for sale on the market, and a broker was involved. 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 \$40,390 with an improvement assessment of \$33,190 or \$14.66 per square foot of living area was disclosed. This assessment reflects a market value of \$399,111 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 four properties suggested as comparable and located within the subject's neighborhood. The properties are described as one and one-half story, masonry, single-family, dwellings with between one and one-half or three baths, a full basement with two finished, and, for two properties, air conditioning. The properties range: in age from 76 to 79 years; in size from 2,114 to 2,406 square feet of living area; and in improvement assessment from \$14.66 to \$16.40 per square foot of living area. In addition, the board included the sale of the subject in May 2003 for \$361,000. 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.

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 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.

In determining the fair market value of the subject property, the PTAB finds the best evidence to be the sale of the subject property in March 2005 for \$695,000. The PTAB finds this sale was not between related parties, was advertised on the market, and involved a broker. In addition, the PTAB finds this arm's length nature of this sale is supported by the board of review's inclusion of this sale in their evidence

Therefore, the PTAB finds that the subject property contained a market value of \$361,000 for the 2006 assessment year. Since the market value of the subject has been established, the Department of Revenue 2006 three year median level of assessment 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 \$36,533 while the subject's current total assessed value is above this amount. Therefore, the PTAB finds that a reduction is warranted. The PTAB further finds that after this reduction is applied, the subject is equitably assessed.

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 six properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #3 and #4 and the board of review's comparable #2 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 between 1,224 and 1,302 square feet of living area, and range in improvement assessment from \$20.39 to \$22.91 per square foot of living area. In comparison, the subject's improvement assessment of \$22.58 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, age 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.

The appellant presented the sales of three properties. However, the appellant failed to provide any description of the improvements to establish comparability between the subject and these properties. Therefore, the PTAB finds the appellant has failed to meet the burden of proving by a preponderance of the evidence that the subject is overvalued and therefore, 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 Morris*

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: January 21, 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.