



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

APPELLANT: Jose Manes
DOCKET NO.: 07-20527.001-R-1
PARCEL NO.: 15-25-302-011-0000

The parties of record before the Property Tax Appeal Board are Jose Manes, the appellant(s); 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: \$ 6,894
IMPR.: \$ 24,740
TOTAL: \$ 31,634

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 57-year-old, one-story style single-family dwelling of masonry construction containing 1,341 square feet of living area. Amenities include one full bath, a full unfinished basement, central air conditioning, a fireplace and a one car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process and that the subject's fair market value is not accurately reflected in its assessment as the bases of the appeal. In support of the inequity argument, the appellant offered a spreadsheet detailing three suggested comparable properties located on the same street as the subject. These properties consist of one-story or one and one-half story style single-family dwellings of masonry, stucco or frame and masonry construction from 53 to 80 years old. The appellant estimated the comparable dwellings contain from 1,000 to 1,500 square feet of living area. These improvements have

full unfinished basements; two have central air conditioning, and two have garages. The comparables have improvement assessments ranging from \$21,323 to \$24,133. The appellant estimated that the comparables are sited on parcels ranging from 4,000 to 12,000 square feet of land area with land assessments ranging from \$5,208 to \$7,288.

In support of the market value argument the appellant submitted a settlement statement dated May 2007 reflecting a sale price of \$365,900. The settlement statement disclosed a brokerage fee was paid. A copy of the subject's 2007 board of review final decision was also included. 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 final assessment of \$31,634 was disclosed. The subject's total assessment reflects an improvement assessment of \$24,740, or \$18.45 per square foot of living area; and a land assessment of \$6,894 or \$0.84 per square foot of land area. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject, two of which are on the same street as the subject. The comparables consist of one and one-half story style single-family dwellings of masonry construction ranging in age from 55 to 64 years old. These improvements range in size from 1,342 to 1,519 square feet of living area featuring one or one and one-half baths, full unfinished basements and garages; two have fireplaces and three are centrally air conditioned. These comparables have improvement assessments ranging from \$21.24 to \$22.05 per square foot of living area. The board's comparables have parcels ranging in size from 8,650 to 11,437 square feet of land area with assessments ranging from \$0.64 to \$0.84 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject property'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 failed to overcome this burden.

The Property Tax Appeal Board finds that the appellant's suggested comparable properties do not provide any support for a reduction in the subject's assessment. The appellant failed to provide accurate sizes for either the improvements or the parcels of the comparables.

In contrast, the Board finds that the board of review evidence contains complete and accurate descriptions of the submitted comparables. The Board finds that the board of review's properties have improvement assessments ranging from \$21.21 to \$22.05 per square foot of living area. The subject's per square foot improvement assessment of \$18.45 falls below the range established by these properties. Further, the Board finds that the board of review's properties have land assessments ranging from \$0.64 to \$0.84 per square foot of land area. The subject's per square foot improvement assessment of \$0.84 falls within the range established by these properties. After considering adjustments and the differences in the board of review's suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction 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 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 728 N.E.2d 1256 (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. Section 1910.65 *The Official Rules of the Property Tax Appeal Board* (86 Ill.Ad.Code §1910.65(c)). Having considered the evidence presented, the Board concludes that the appellant has failed to meet this burden and no reduction is warranted.

The Property Tax Appeal Board finds that the subject's market value as established by the May 2007 sale price supports the subject's current assessment and no reduction is warranted.

Lbs/09

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

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: December 23, 2009

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.