



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

APPELLANT: Thomas Dulian
DOCKET NO.: 07-20579.001-R-1
PARCEL NO.: 23-34-100-047-0000

The parties of record before the Property Tax Appeal Board are Thomas Dulian, the appellant, by attorney David C. Dunkin of Arnstein & Lehr in Chicago; 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: \$12,879
IMPR.: \$45,019
TOTAL: \$57,898

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of frame and masonry construction containing 3,146 square feet of living area. The dwelling is 19 years old. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The subject property has a 40,249 square foot site and is located in Palos Park, Palos Township, Cook County. The subject is classified as a class 2-78 residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends unequal treatment in the assessment process with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties described as two-story single family dwellings of masonry construction that range in size from 2,924 to 3,450 square feet of living area. The comparable dwellings are ten and eighteen years old. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces and a 2, 2.5 or a 3.5-car attached garage. The comparables also have the same classification code and neighborhood code as the subject

property. The comparables have improvement assessments ranging from \$41,833 to \$49,358 or \$14.31 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$45,019 or \$14.31 per square foot of living area.

The appellant also made reference that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 06-21168.001-R-1. The Property Tax Appeal Board takes notice that for the prior tax year it determined the subject's assessment should be reduced to \$57,898 based on the evidence submitted by the parties. (86 Ill.Admin.Code 1910.90(i).)

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$60,499 was disclosed. The subject has an improvement assessment of \$47,620 or \$15.14 per square foot of living area. The board of review presented descriptions and assessment information on three comparable properties improved with two-story single family dwellings of frame and masonry construction that range in size from 2,708 to 2,872 square feet of living area. The dwellings range in age from sixteen to forty-nine years old. Each comparable has a full unfinished basement, central air conditioning, one fireplace and a 2 or 3-car garage. The comparables also have the same classification code and neighborhood code as the subject property. These properties have improvement assessments ranging from \$41,920 to \$49,596 or from \$15.12 to \$17.27 per square foot of living area. The board of review also provided information disclosing the subject property was purchased in January 2005 for a price of \$605,000. Board of review comparables #1 and #2 were reported to have sold in February 2007 and August 2006 for prices of \$864,000 and \$850,000, respectively. Based on this evidence, 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 Board further finds the evidence in the record supports a reduction in the subject's assessment.

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 Board finds the appellant met this burden.

The Board finds the comparables submitted by the appellant are most similar to the subject in size and age. Additionally, the Board finds appellant's comparables #1 and #2 are most similar to the subject in location. These three comparables were also

relatively similar to the subject in features. Each of these comparables had an improvement assessment of \$14.31 per square foot of living area. The subject's improvement assessment of \$15.14 per square foot of living area is above the range established by the most similar comparables.

Additionally, the record disclosed the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 06-21168.001-R-1 in which the Board determined the subject's assessment should be reduced to \$57,898. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board finds that the assessment as established for the prior tax year should be carried forward to the 2007 tax year pursuant to section 16-185 of the Property Tax Code. The record indicates the property is an owner occupied residence; the record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision; and the Board takes notice that tax years 2006 and 2007 are within the same general assessment period for Palos Township. For these reasons the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted to reflect the Board's finding in the prior tax year.

Based on this record the Board finds a reduction in the subject's assessment 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: March 23, 2012

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.