



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

APPELLANT: Arlene Montana  
DOCKET NO.: 07-22202.001-R-1  
PARCEL NO.: 09-35-310-004-0000

The parties of record before the Property Tax Appeal Board are Arlene Montana, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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:** \$11,328  
**IMPR.:** \$83,854  
**TOTAL:** \$95,182

Subject only to the State multiplier as applicable.

**ANALYSIS**

The appellant indicated that the subject property consists of a one-year old, two-story, single-family dwelling containing 3,788 square feet of living area. The property is situated on an 8,850 square foot lot. Additional features of the dwelling include four bedrooms, two and one-half baths, central air conditioning, one fireplace, and a full unfinished basement. The appellant, via counsel, argued that the market value of the subject property is not accurately reflected in its assessed value.

In support of this overvaluation argument, the appellant submitted a copy of a recorded warranty deed which indicates the subject property sold on May 26, 2006 for \$550,000 to Grand Manor Builders, Inc. The petition also indicates the property was sold "by owner" and that the sale was not a transfer between related parties. No other terms of the circumstances surrounding the sale were disclosed on the appellant's petition. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the subject's purchase price.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's total assessment of \$95,182 was disclosed. This assessment reflects a market value of \$948,028 using the Illinois Department of Revenue's 2007 three year median level of assessment for class 2 property of 10.04%. In support of the subject's assessment, the board of review presented descriptive and assessment information for one property suggested as comparable and located within the subject's neighborhood. The property is described as a two-story, masonry, single-family dwelling with two and one-half baths, four bedrooms, central air conditioning, one fireplace, and a full unfinished basement. It is 21 years old, contains 3,772 square feet of living area, and its improvement assessment is \$23.85 per square foot of living area.

The board of review also included an assessor permit report that indicates 2007 building permits were issued in the amounts of \$10,000 for a detached garage, \$7,000 for demolition of a single-family home, and \$577,692 for a new residential house with a finished basement. The board of review also included a copy of the assessor property characteristic printout which indicates the assessor applied an occupancy factor to the improvement assessment for 2007. 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 does not support a reduction in the subject's assessment.

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 Board concludes that the evidence indicates a reduction is not warranted.

In determining the fair market value of the subject property, the Board finds the 2006 warranty deed presented by the appellant reflects the purchase of a structure different from one that existed on the subject parcel during 2007. The appellant presented evidence that the improvement is one year old which is confirmed by the board of review's permit records and property characteristic printout. Therefore, the Board 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.

*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: June 22, 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.