



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

APPELLANT: Nancy Starkman  
DOCKET NO.: 07-22293.001-R-1  
PARCEL NO.: 10-11-400-008-0000

The parties of record before the Property Tax Appeal Board are Nancy Starkman, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC 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:** \$24,398  
**IMPR.:** \$63,703  
**TOTAL:** \$88,101

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 13,260 square foot parcel of land improved with a 78-year old, two-story, masonry, single-family dwelling. The improvement contains 2,690 square feet of living area. Amenities include two and one-half baths, five bedrooms, a full, unfinished basement, central air conditioning, three fireplaces and a detached two car garage.

The appellant raised two arguments: first, that there is unequal treatment in the assessment process; and second, that the subject's market value is not accurately reflected in its assessment as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables located within three blocks of the subject. The properties are improved with a two-story, frame or frame and masonry, single-family dwelling with a detached two-car garage. They range: in age from 77 to 80 years; in size from 916 to 1,527 square feet of living area; and in improvement assessment from \$24.19 to \$28.09

per square foot of living area. The subject's improvement assessment is \$30.01 per square foot of living area.

In support of the market value argument, the appellant submitted a copy of the settlement statement showing the subject property sold on September 2008 for \$877,500. In addition, the appellant's petition asserts the property was advertised for sale on the open market through the Multiple Listing Service, was not a transaction between related parties, and no mortgage was assumed. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$105,125. This assessment reflects a total market value of \$1,047,062 or \$389.24 per square foot, including land, based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2007 of 10.04% for Class 2 property, as is the subject.

The board of review submitted descriptive and assessment data as well as photographs relating to four suggested comparables. They are all located within the subject's neighborhood. The properties are improved with a two-story, masonry, single-family dwelling. They range: in age from 79 to 82 years; in size from 2,592 to 3,020 square feet of living area; and in improvement assessment from \$30.00 to \$32.70 per square foot of living area. The properties include a full, finished or unfinished basement, one or two fireplaces, two and one-half to three and one-half baths, four to six bedrooms, central air conditioning for two suggested comparables and one or two-car garage area for three suggested comparables. The board of review's grid also evidenced a sale of suggested comparable #3 in September 2006 for \$1,005,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After considering the arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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 data, the Board finds that the appellant has not met this burden.

The Board finds that comparable #1 submitted by the appellant as well as comparables #1 through #4 submitted by the board of review are most similar to the subject in improvement size, exterior construction and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables

range in improvement assessment from \$28.09 to \$32.70 per square foot of living area. The subject's improvement assessment at \$30.01 per square foot of living area is within the range established by these comparables. Therefore, the Board finds no reduction is warranted as to this issue raised by the appellant.

As to the appellant's second issue, when market value is the basis of the appeal, the value of the property must be proved 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 (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.Adm.Code 1910.65(c)). Having considered the evidence presented, the Board finds that the appellant has met this burden and that a reduction is warranted.

In determining the fair market value of the subject property, the Board finds the best evidence to be the sale of the subject property in September 2008 for \$877,500. The evidence shows the property was advertised for sale on the open market, the transaction did not occur between related parties and no mortgages were assumed. Moreover, the Board finds that the board of review failed to provide any evidence to rebut the subject's sale as an arm's-length transaction.

Therefore, the Board finds that the subject property had a market value of \$877,500 for the 2007 assessment year. Since the market value of the subject has been established, the Illinois Department of Revenue 2007 three year median level of assessment for Cook County Class 2 property of 10.04% will apply. In applying this level of assessment to the subject, the total assessed value is \$88,101.

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

*Marko M. Louie*

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: May 18, 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.