



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

APPELLANT: Carol Hoy  
DOCKET NO.: 07-22317.001-R-1  
PARCEL NO.: 20-08-427-055-0000

The parties of record before the Property Tax Appeal Board are Carol Hoy, 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:** \$3,325  
**IMPR.:** \$14,396  
**TOTAL:** \$17,721

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,454 square foot parcel of land improved with a two-year old, two-story, frame and masonry, single-family dwelling containing 1,353 square feet of living area, one and one-half baths, air conditioning, and a full, finished 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 submitted descriptions and assessment information on a total of four properties suggested as comparable and located within one block of the subject. The properties are described as two-story, frame and masonry, single-family dwellings with one and one-half baths and air conditioning. Information on the basement amenity was not provided. The properties are two years-old, contain 1,353 square feet of living area, and range in improvement assessments from \$9.78 to \$10.23 per square foot of living area. The appellant also submitted colored photographs of the subject property and suggest comparables.

In support of the market value argument, the appellant grid indicates all the properties sold in September 2005 for \$165,000. 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 \$17,721 with an improvement assessment of \$14,396 or \$10.64 per square foot of living area was disclosed. This assessment reflects a market value of \$176,504 using the Illinois Department of Revenue's 2007 three year median level of assessment of 10.04% 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 three properties suggested as comparable and located within one block of the subject. The properties are described as two-story, frame and masonry, single-family dwellings with one and one-half baths, air conditioning, and a full, finished basement. The properties are two years-old, contain 1,353 square feet of living area, and have improvement assessment from \$10.51 to \$16.85 per square foot of living area. The board of review's evidence included a copy of the settlement statement for the subject property which showed the subject sold in November 2005 for \$177,210. 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 a reduction in the subject's assessment is not warranted.

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 seven properties suggested as comparable to the subject. The PTAB finds all the comparables 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 frame and masonry, two-story, single-family dwellings located within one block of the subject. The properties are two years old, contain 1,353 square feet of living area, and range in improvement assessment from \$9.78 to \$16.85 per square foot of living area. In comparison, the subject's improvement assessment of \$10.64 per square foot of living area is within the range of these comparables. 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 based on equity is not 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, 331Ill.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 not warranted.

The PTAB gives little weight to the appellant's assertion that all four comparables sold in September 2005 for \$165,000 each and that the subject property sold at that same time for that same amount. The board of review has rebutted the sale of the subject with a copy of the settlement statement showing the subject sold in November 2005 for \$177,210. The PTAB does not find the appellant's statements concerning the comparables sale dates and amounts reliable without supporting documentation. Furthermore, the PTAB finds that the subject's sale price as presented by the board of review supports the current assessment on the subject and, 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 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: February 18, 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.