



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

APPELLANT: David & Joanne Evans
DOCKET NO.: 07-23265.001-R-1
PARCEL NO.: 09-26-418-006-0000

The parties of record before the Property Tax Appeal Board are David & Joanne Evans, the appellants; 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: \$ 12,800
IMPR.: \$ 33,976
TOTAL: \$ 46,776

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 10,000 square foot parcel of land improved with a one-story, frame, single-family dwelling. This improvement contains amenities such as a full basement and a two-car garage.

The appellants' raised two issues in this tax appeal: first, that descriptive data on the subject's improvement was inaccurate; and second, that there is unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

As to the initial issue, the appellants' grid analysis reflected that the subject's improvement is over 125 years in age and contains 960 square feet of living area with only one bathroom. In contrast, the board of review's grid analysis indicated that the improvement was 105 years of age with 1,081 square feet of living area and two bathrooms.

In support of the equity argument, the appellants submitted assessment data, descriptions, and color photographs on four comparable properties for consideration located within a five-

block radius of the subject. They are improved with a one-story or one and one-half story, single-family dwelling with frame, masonry, or frame and masonry exterior construction. They range: in baths from one to three; in age from 55 to 97 years; and in size from 1,078 to 1,708 square feet of living area. Amenities include a full or partial basement and either a one-car or two-car garage. They range in improvement assessments from \$3.00 to \$31.64 per square foot of living area. The subject's improvement assessment is \$35.39 per square foot of living area using the appellants' size of 960 square feet.

At hearing, the appellant, David Evans, testified that he has resided in his neighborhood for 70 years and in the subject property for 20 years. He opined that there is a declining number of homes similar to the subject within his neighborhood and that he is paying increased amounts in property taxes in comparison to his suggested comparables. He stated that based upon his historical investigation of his home, that the subject's improvement was previously used as an office building and that the building is actually over 140 years of age with multiple additions during its life span. He testified that the photographs of his comparables were taken in preparation of his tax appeal and he opined that his properties are not sited on multiple land parcels or accorded a senior freeze exemption. Based upon this evidence, the appellants 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 \$46,776 was disclosed. This data reflected an improvement assessment of \$33,976, or \$31.43 per square foot of living area using 1,081 square feet. The board of review also submitted assessment data, descriptions, as well as black and white photographs on four comparable properties for consideration. The data indicated that two properties were located within a one-quarter mile distance from the subject. The four properties are improved with a one-story, frame, single-family dwelling. They range: in baths from two to three; in age from 67 to 93 years; in improvement size from 1,007 to 1,195 square feet of living area; and in improvement assessments from \$32.00 to \$41.87 per square foot of living area. Amenities include a full or partial basement, while three properties also contain garage area.

At hearing, the board of review's representative testified that appellants comparable #1 contains an improvement assessment prorated over two land parcels; and therefore, the data reflected on the appellants' grid only reflects 20% of the comparable's total assessed value. In support, the board of review submitted CCBOR Exhibit #1 without objection from the appellant. Exhibit #1 is a multi-page exhibit of assessor database printouts reflecting data on appellants' comparable #1. The printouts indicate a proration of this property's improvement assessment over two land parcels. As to the appellants' comparable #2, the board's representative asserted that there was only a 10% occupancy factor attributed to the improvement by the assessor's

office thereby diminishing its market value and assessment. In support, the board of review submitted CCBOR Exhibit #2, which was admitted into evidence over the objection of the appellant. This two-page assessor database printout reflected the aforementioned assertion. The appellant asserted that the document must be in error because he walks by the home and it appeared to be occupied. As to the appellants' comparable #3, the board's representative stated that this property's improvement was prorated over three land parcels, but that the appellants' grid only indicates one parcel's data or only a 30% proration of the improvement's assessment. In support, the board of review submitted CCBOR Exhibit #3, which was admitted over the objection of the appellant. The appellant objected to the document because it was not made available to him previously. Exhibit #3 is a multi-page printout from the assessor's database reflecting multiple land parcels and improvement proration for the appellants' comparable #3. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants submitted a document detailing certain features of the board of review's properties, while opining that these properties lack comparability to the subject. At hearing, the appellant testified that to his personal knowledge the board's properties are located from a one-block to six-block radius from the subject. Further, the appellant submitted Appellant's Hearing Exhibit #1 without objection from the board of review's representative. Exhibit #1 contained color photographs of the board of review's properties. In addition, as to the board's property #2, the appellant testified that the size was in error because he has personally viewed a dormer that was attached to the structure. He opined that the county has failed to use the second story living area. He stated that he visually estimated this building's size from the sidewalk, while employing the sidewalk's five-foot size; therefore, he opined that the size was larger than is indicated on the board's grid analysis.

Lastly, the appellant verbally summarized his 22-years of frustrations relating to the correction of his home's descriptive inaccuracies accorded to the property by the assessor's office.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

As to the initial issue, the Board finds that the best evidence of the improvement's age and size was the testimony of the appellant. His un rebutted testimony was that he has resided in the subject property for approximately 20 years and has investigated the history of the subject's structure beyond its usage as a residence. Moreover, the board of review failed to submit a copy of the subject's property record card, which could have reflected size calculations, thereon. Therefore, the Board finds that the subject's improvement is a 140 year old, single-family dwelling with 960 square feet of living area.

The appellants contend 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 appellants have not met this burden as to the subject's improvement assessment.

The Board finds that comparable #4 submitted by the appellants as well as comparables #1 and #3 submitted by the board of review are most similar to the subject in exterior construction, style, size, age and/or amenities. Due to their similarities to the subject, these three comparables received the most weight in the PTAB's analysis. These comparables had improvement assessments that ranged from \$31.64 to \$41.87 per square foot of living area. The subject's improvement assessment of \$35.39 per square foot of living area is within this range.

The Board accorded diminished weight to the appellants' remaining properties due to the absence of total assessment data for these properties as evidenced in the board of review's Exhibits #1 through #3. Diminished weight was accorded the board of review's property #2 due to the appellant's testimony disputing the accuracy of the building's size and then to property #4 due to the improvement's increased size.

After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and that a reduction in the subject's improvement assessment 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: July 23, 2010

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.