FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Julius & Lenuta Lucaci
DOCKET NO.: 07-23586.001-R-1
PARCEL NO.: 11-19-214-025-0000

The parties of record before the Property Tax Appeal Board are Julius & Lenuta Lucaci, the appellant(s), by attorney Patrick J. Cullerton, of Thompson Coburn LLP 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:	$6,498
IMPR.:	$56,798
TOTAL:	$63,296

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,801 square foot parcel of land improved with a 119-year old, frame, two-story, single-family dwelling containing 2,362 square feet of living area, two baths, and a partial, unfinished basement. The appellant argued both that the fair market value of the subject was not accurately reflected in its assessed value and that the subject property is inequitably assessed as the bases of the appeal.

In support of the market value argument, the appellant submitted a brief arguing that six properties sold from October 2003 to August 2008 for prices ranging from $585,000 to $1,820,000 and that these properties were assessed from 10.98% to 14.23% of their sale price. The appellant argues that these properties are over assessed by an average of 11.77% and that the subject is, therefore, over assessed and should be reduced. The appellant further argues that the subject's assessment has increased by almost 70% over the prior triennial assessment period.

In support of the equity argument, the appellant submitted the assessor website printout for the six sales comparables. These properties are described as two-story, frame, stucco, masonry or frame and masonry, single-family dwellings. Features include between one and one-half and three and one-half baths, between one and four fireplaces, and partial or full basements with two finished. The properties range: in age from 95 to 115 years; in size from 954 to 4,824 square feet of living area; and in improvement assessments from $24.38 to $178.26 per square foot of living area. Comparable #4, which has an improvement assessment of $178.26 has one or more improvements on the parcel and not all the square footage of these improvements were included in calculating the improvement assessment per square foot of living area. 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 board disclosed the subject's final assessment of $63,296 with an improvement assessment of $56,798 or $24.05 per square foot of living area. The subject's final assessment reflects a fair market value of $630,438 when the Illinois Department of Revenue's 2007 three-year median level of assessment of 10.04% for Cook County Class 2 property is applied.

In support of the assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood code. The properties are described as two-story, frame, single-family dwellings. Features include two and one-half or two-half baths, a fireplace for two properties, and full, unfinished basements. The properties range: in age from 109 to 129 years; in size from 2,230 to 2,702 square feet of living area; and in improvement assessment from $25.56 to $27.60 per square foot of living area. Based on this argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter that reiterated the appellant's percentage increase and sales ratio arguments.

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.

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, 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.Admin.Code 1910.65(c). Having considered the market value evidence presented, the PTAB concludes that this evidence indicates a reduction is not warranted.

As to the appellant's sales ratio study argument, the appellant provided sales information for six properties similar to the subject and located within the same sales market as the subject. The appellant argues that the sales ratio for these sales is above the ordinance or actual level of assessment used by the county. The PTAB finds this sales study insufficient and gives it little weight.

The PTAB finds the appellant did not choose random properties to analyze sales information, but instead chose only six properties located in the subject's area. The Court has stated that when comparable properties are handpicked and not random, the study cannot be viewed as representative of the county's assessments as a whole. Peacock v. Illinois Property Tax Appeal Board, 339 Ill.App.3d 1060, 1069, 792 N.E.2d 367, 374 (4th Dist. 2003).

As to the appellant's percentage increase argument, the PTAB finds this argument unpersuasive. The mere contention that the assessment changed from one year to the next at a higher rate does not demonstrate that the property is overvalued or over assessed.

The appellant submitted six sales comparables, the PTAB finds that comparables #2, #3, #5 and #6 are somewhat similar to the subject and have recent sale dates. These properties sold from June 2004 to November 2005 for prices ranging from $585,000 to $1,820,000 or from $244.16 to $401.68 per square foot of living area. In comparison, the subject's assessment reflects a market value of $630,438 or $266.91 which is within the range of the comparables. After considering adjustments and the differences in the comparables when compared to the subject, the PTAB finds the subject's market value based on the assessment is supported and a reduction in the assessment is not warranted.

The appellant also 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 presented a total of 10 properties suggested as comparable. The PTAB finds the board of review's comparables most similar to the subject in size, design, age and/or construction. The properties range: in age from 109 to 129 years; in size from 2,230 to 2,702 square feet of living area; and in improvement assessment from $25.56 to $27.60 per square foot of living area. In comparison, the subject's improvement assessment of $24.05 per square foot of living area is below the range of these comparables. Therefore, after considering adjustments and the differences in the comparables when compared to the subject, the PTAB finds the subject's per square foot

improvement assessment is supported and a reduction in the 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.

Chairman

Member

Member

Member

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: November 30, 2012

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.