



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

APPELLANT: Michael Menis  
DOCKET NO.: 07-23757.001-R-1  
PARCEL NO.: 02-18-210-012-0000

The parties of record before the Property Tax Appeal Board are Michael Menis, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$14,120  
**IMPR.:** \$70,880  
**TOTAL:** \$85,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property has 44,126 square feet of land, which is improved with a 24 year old, two story, frame dwelling. The dwelling has four and one-half baths, a full basement with a formal recreation room, air conditioning, two fireplaces, and a three-car garage. The appellant alleged, via counsel, that the Cook County Assessor's records regarding the subject's improvement size were incorrect. The appellant's appeal is based on unequal treatment in the assessment process.

In support of the equity argument, the appellant submitted information on six comparable properties described as two story, frame, masonry, or frame and masonry dwellings that range in age from 4 to 28 years old, and in size from 4,326 to 4,669 square feet of living area. The dwellings have from two and one-half to five and one-half baths, from zero to three fireplaces, and from a two-car to a three-car garage. All of the dwellings have air conditioning, and a basement area. The comparables have improvement assessments ranging from \$14.37 to \$16.00 per square foot of living area.

In support of the square footage argument, the appellant submitted a building sketch of the subject that included measurements. The building sketch was done as part of an

appraisal, but the remaining pages of the appraisal were not submitted. The building sketch states that the subject's improvement size is 4,458 square feet. The appellant also submitted a survey of the subject.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$106,261 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two story, frame, masonry, or frame and masonry dwellings that range in age from 15 to 28 years old, and contain from 4,369 to 4,997 square feet of living area. The comparables have from two and two one-half to four and one-half baths, from one to three fireplaces, and from a two-car to a four-car garage. These dwellings have either a full or partial basement, and all the basements are unfinished. All of the dwellings have air conditioning. Additionally, Comparables #1 and #4 are designated as having a "deluxe" condition, while the remaining comparables and the subject are designated as having an "average" condition. The comparables have improvement assessments ranging from \$19.05 to \$19.38 per square foot of living area.

The board of review stated that the subject's improvement size is 4,936 square feet of living area. No further information was submitted regarding the subject's improvement size. The board of review also submitted a permit form for the subject property. The permit indicates that it was issued to finish the subject's basement. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant stated that the board of review failed to address the appellant's square footage argument, and, therefore, the board of review's evidence should be given diminished weight.

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 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1, 22 (1989)); 86 Ill. Admin. Code § 1910.63(e). After an analysis of the assessment data, the Board finds the appellant has met this burden.

Initially, the Board finds that the best evidence of the subject's improvement size is the building sketch submitted by the appellant, which states that the subject's improvement size is 4,458 square feet of living area. The board of review submitted a permit for the subject, but that permit was only for finished the subject's basement. Therefore, the Board finds that the subject's improvement size did not change as a result of this

permit, and the subject's correct improvement size is 4,458 square feet of living area. Using this improvement size, the subject's improvement assessment is \$23.84 per square foot of living area.

The Board finds that Comparables #1, #4, #5, and #6 submitted by the appellant were most similar to the subject in location, size, style, exterior construction, features, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$14.37 to \$16.00 per square foot of living area. The subject's improvement assessment of \$23.84 per square foot of living area is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is 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.