



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

APPELLANT: James Orbon  
DOCKET NO.: 07-23763.001-R-1  
PARCEL NO.: 04-11-301-021-0000

The parties of record before the Property Tax Appeal Board are James Orbon, 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:** \$ 20,887  
**IMPR:** \$105,566  
**TOTAL:** \$126,453

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 29,011 square feet of land and is improved with a four year old, two-story, frame and masonry, single-family dwelling with 5,188 square feet of living area. The subject includes four and two one-half baths, a full basement with a formal recreation room, air conditioning, four fireplaces, and a three-car garage. The appellant argued that there was unequal treatment in the assessment process, and that the market value of the subject property is not accurately reflected in its assessed value as the bases for this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment information on three comparable properties described as two-story, frame or masonry dwellings that range in age from two to eight years old, and in size from 5,213 to 5,447 square feet of living area. The dwellings have from two and two one-half to three and two one-half baths, either one or two fireplaces, and either a three-car or a four-car garage. All of the dwellings have air conditioning and a basement area. The comparables have improvement assessments ranging from \$16.96 to \$18.89 per square foot of living area.

In support of the overvaluation argument, the appellant submitted an unsigned "affidavit" from Robert A. Gadek, Chief Financial

Officer at Orren Pickell Homes, LLC. The affidavit is dated September 9, 2004, and states that construction on the subject has concluded, and the total cost of construction of the dwelling was \$1,051,458.91. The appellant also submitted a Certificate of Occupancy from the Village of Northbrook, Cook County, Illinois, which states that the dwelling was able to be occupied on September 14, 2004. The Certificate of Occupancy was dated August 17, 2005. 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 \$140,368 was disclosed. This assessment yields a market value of \$1,398,088 for the subject, using the 2007 Illinois Department of Revenue three-year median level of assessment for class 2 property of 10.04%. This market value equates to \$269.48 per square foot of living area for the subject.

In support of the subject's assessment, the board of review submitted descriptive and assessment information for one property located on the subject's block. This property is described as a nine year old, two-story, masonry, single-family dwelling, with 5,511 square feet of living area, five baths, a full unfinished basement, air conditioning, one fireplace, and a three-car garage. 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. When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). 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. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction is warranted.

The Board finds the best evidence of the subject's market value is the affidavit submitted by the appellant with Robert A. Gadek named as the affiant. This evidence shows that the cost of the improvement was \$1,051,459, and, therefore, the Board finds that this value shall be the subject's market value for tax year 2007.

Since market value has been determined, the 2007 Illinois Department of Revenue three-year median level of assessment for class 2 property of 10.04% shall apply. In applying this level

of assessment to the subject improvement, the improvement assessed value is \$105,566 while the subject's current improvement assessed value is above this amount. Therefore, the Board finds that a reduction is warranted. Since market value has been determined, the Board also finds that the subject is now fairly and equitably assessed.

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.