



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

APPELLANT: Paul Dauer
DOCKET NO.: 07-23930.001-R-1 through 07-23930.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Paul Dauer, the appellant, by attorney Michael 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 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-23930.001-R-1	05-33-218-057-0000	9,911	24,620	\$34,531
07-23930.002-R-1	05-33-218-060-0000	2,661	390	\$3,051

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,983 square feet of land over two land parcels and is improved with a two-story dwelling of masonry construction containing 1,236 square feet of living area. The dwelling is 52 years old. Features of the home include warm air heating.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted an one-page unsigned letter of value as an appraisal of the subject with information on eight comparable properties. The appellant did not include any data describing the comparable properties and the improvement assessments range per square foot of living area. The MLS sheets indicate comparables properties that are two story townhouses, brick exterior construction and from 25 to 55 years old. The features include: air conditioning and a full, finished basement. The subject's improvement assessment is \$19.92 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 subject's final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of two-

story masonry dwellings that range in age from 45 to 47 years old. The dwellings range in size from 1,334 to 1,413 square feet of living area. Features include warm air heating and one car-garage. These properties have improvement assessments ranging from \$19.71 to \$23.97 per square foot of living area. 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 the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois property Tax Appeal Board, 331 Ill.App.3rd 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 arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill. Adm. Code. Sec 1910.65 (c)). Having considered the evidence, the Board finds the appellant has not satisfied this burden and a reduction is not warranted.

The Board finds the comparables submitted by the board of review most similar to the subject in location, size, style, exterior construction, features and age and therefore support the subject's market value. The analysis submitted by the appellant failed to provide clear and convincing evidence. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's 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: May 20, 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.