



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

APPELLANT: Karen Zucker  
DOCKET NO.: 07-24679.001-R-1  
PARCEL NO.: 05-17-200-099-0000

The parties of record before the Property Tax Appeal Board are Karen Zucker, the appellant, by attorney James P. Regan, of Fisk Kart Katz and Regan, Ltd. 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:** \$ 58,964  
**IMPR.:** \$ 206,884  
**TOTAL:** \$ 265,848

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 23,776 square foot parcel of land improved with a 10-year old, two-story, masonry, single-family dwelling. The improvement contains 5,787 square feet of living area. Amenities include three full and two half baths, five bedrooms, central air conditioning, two fireplaces, a full, unfinished basement and an attached three-car garage.

The appellant, via counsel, raised two arguments: first, that there is unequal treatment in the assessment process; and second, that the subject's market value is not accurately reflected in its assessment as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for four suggested comparables located in the subject's neighborhood. The properties are improved with a one and one-half or two-story, frame, masonry or frame and masonry, single-family dwelling with one and one-half to three and one-half baths, central air conditioning for one property, one fireplace, a full or partial unfinished basement,

and a two-car garage. They range: in age from 77 to 91 years; in size from 1,685 to 3,165 square feet of living area; and in improvement assessment from \$22.13 to \$37.74 per square foot of living area. The subject's improvement assessment is \$35.75 per square foot of living area.

In support of the market value argument, the appellant submitted the same four suggested comparables that were submitted for the equity argument. The sales comparables range in age from one to fifty-one years and in size from 1,685 to 3,165 square feet of living area. These properties sold from August 2006 to June 2007 for prices that ranged from \$630,000 to \$1,060,500 or from \$325.58 to \$382.18 per square foot of living area, including land. Additionally, the appellant submitted a list of 43 properties located within close proximity to the subject that sold from July 2006 through June 2007 for prices that ranged from \$210,000 to \$3,410,000 or from \$221 to \$636 per square foot of living area, including land. The appellant did not submit any descriptive data for these 43 suggested sales comparables relating to age, design, style or amenities. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$265,848. This assessment reflects a total market value of \$2,647,888 or \$457.56 per square foot, including land, based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2007 of 10.04% for Class 2 property.

The board of review submitted descriptive and assessment data as well as photographs relating to three suggested comparables, all of which are located in the subject's neighborhood. The properties are improved with a two-story, masonry, single-family dwelling. They range: in age from seven to twelve years; in size from 6,332 to 6,573 square feet of living area; and in improvement assessment from \$39.53 to \$41.35 per square foot of living area. The properties include three full and four half baths to six full and one half baths, five bedrooms, central air conditioning for two properties, two to four fireplaces, a full finished basement, and an attached three-car garage. The board of review's grid also evidenced a sale of suggested comparable #1 in July 2005 for \$3,400,000 or \$519.72 per square foot of living area, including land, and suggested comparable #3 in July 2005 for \$3,507,000 or \$533.55 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After considering the arguments as well as reviewing 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. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the data, the Board finds that the appellant has not met this burden.

The Board finds that comparables #1 through #3 submitted by the board of review are most similar to the subject in improvement size, design, exterior construction, and/or amenities. In analysis, the Board accorded most weight to these comparables. The comparables are two-story, masonry, single-family dwellings with central air conditioning, five bedrooms and an attached three-car garage. These comparables range in improvement assessment from \$39.53 to \$41.35 per square foot of living area. The subject's improvement assessment at \$35.75 per square foot of living area is below the range established by these comparables. Therefore, the Board finds no reduction is warranted as to this issue raised by the appellant.

As to the appellant's second issue, 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.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.AdM.Code 1910.65(c)). Having considered the market value evidence presented, the Board concludes that this evidence indicates a reduction is not warranted.

The parties presented six sales comparables that were submitted by the appellant and board of review on the grid sheets. The properties contain between 1,685 and 6,573 square feet of living area and sold from July 2005 to June 2007 for prices ranging from \$630,000 to \$3,507,000, or \$325.58 to \$533.55 per square foot of living area, including land. In comparison, the subject's assessed value reflects a market value of \$457.56 per square foot of living area, including land, which is within the range of these comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot assessment is supported and a reduction in the subject's assessment is not warranted. Additionally, the Board gives no weight to the list of 43 sales attached to the petition as this is merely raw sales data with no property characteristics or descriptions listed for comparison to the subject property.

Accordingly, in determining the fair market value of the subject property, the Board finds that the appellant failed to submit sufficient evidence to show the subject was overvalued. Therefore, the Board finds that the appellant has not met its

burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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.