



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

APPELLANT: Andrew & Maria Yonkus  
DOCKET NO.: 07-25534.001-R-1  
PARCEL NO.: 07-34-324-029-0000

The parties of record before the Property Tax Appeal Board are Andrew & Maria Yonkus, the appellants, by attorney Lisa A. Marino, of Marino & Associates, PC 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:** \$ 18,125  
**IMPR.:** \$ 33,719  
**TOTAL:** \$ 51,844

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 23,850 square feet of land improved with a two-story, frame, single-family dwelling. The improvement contains 2,824 square feet of living area as well as two full and one half-baths, a full basement, one fireplace and a three-car garage.

The appellants raised two arguments: first, that there was 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 appellants submitted descriptive and assessment data as well as photographs for four suggested comparables. The properties were improved with a two-story, frame or frame and masonry, single-family dwelling. They ranged: in age from 21 to 47 years; in bathrooms from two full baths to two full and one half-baths; in improvement size from 2,268 to 3,103 square feet of living area; and in improvement assessments from \$10.74 to \$11.17 per square foot. Amenities include a two-car garage, while properties #1, #2 and #3 have

basement area therein. The subject's improvement assessment is \$11.94 per square foot of living area.

As to the overvaluation argument, the appellants submitted data that the subject sold on May 2, 2003 for a price of \$400,000 or \$141.63 per square foot. In support of this data, the appellants submitted a copy of the sale's settlement statement reflecting the aforementioned data as well as a commission paid to a real estate broker. Based upon this analysis, the appellants 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 \$51,844. This assessment reflected a total market value of \$516,375 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, as is the subject.

The board of review submitted descriptive and assessment data relating to four suggested comparables located either within a one-block radius of the subject or within one-quarter mile's distance. The properties are improved with a two-story, frame, single-family dwelling with two full and one half-baths. The improvements range: in age from 12 to 19 years; in size from 2,641 to 2,884 square feet of living area; and in improvement assessments from \$7.62 to \$13.96 per square foot of living area. Amenities include a full basement, one fireplace and a multi-car garage.

In addition, the board's analysis indicated that property #3 sold in September, 2006, for a price of \$420,000 or \$145.73 per square foot. No further documentation was submitted. As a result of its analysis, the board 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 appellants contend 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 appellants have not met this burden.

The Board finds that comparable #1 submitted by the appellants as well as comparables #2 and #4 are most similar to the subject in location, style, exterior construction, improvement size and/or age. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$10.74 to \$13.96 per square foot of living area. The

subject's improvement assessment at \$11.94 per square foot is within the range established by these comparables. Therefore, the Board finds no reduction is warranted as to this issue raised by the appellants.

As to the appellants' 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 (3<sup>rd</sup> Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> 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 evidence presented, the Board finds that the appellants have not met this burden and that a reduction is not warranted.

The Board finds that the subject's sale in May, 2003, is too distant in time to be reflective of the market as of the assessment year at issue, which is January 1, 2007. Therefore, the Board finds the appellants' argument unpersuasive.

Therefore, the Board finds that the appellants have not met the 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.