



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

APPELLANT: Dolores Volpendesta
DOCKET NO.: 07-25815.001-R-1
PARCEL NO.: 03-22-200-004-0000

The parties of record before the Property Tax Appeal Board are Dolores Volpendesta, the appellant(s); 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: \$13,905
IMPR.: \$26,255
TOTAL: \$40,160

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 28,378 square foot parcel of land improved with a 68-year old, two-story, frame and masonry, single-family dwelling containing 1,932 square feet of living area, one and one-half baths, a fireplace and a full, unfinished basement. The appellant argued both unequal treatment in the assessment process and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

In support of equity argument, the appellant submitted a letter arguing that the subject property is located near an expressway, commercial properties and vacant lots and that other properties located on residential side street are assessed lower than the subject.

She also argued that the land assessments in neighborhood 81 are less than the land assessments in the subject's neighborhood, 45. The appellant presented assessment information and photographs on

a total of eight parcels located in the subject's neighborhood. These parcels range in size from 10,512 to 56,933 square feet and have land assessments from \$.64 to \$.72 per square foot. In addition, the appellant presented assessment information on eight parcels located within neighborhood 81, which the appellant argues is within walking distance of the subject and has a creek running through it. These parcels range in size from 21,960 to 84,201 square feet and in land assessments from \$.32 to \$.49 per square foot.

As to the improvement, the appellant presented assessment data and photographs on six properties located within walking distance of the subject. These properties are masonry, frame, or frame and masonry, single-family dwellings ranging in age from 69 to 149 years. These properties range in size from 1,288 to 2,182 square feet of living area and in improvement assessments from \$14.04 to \$24.16 per square foot of living area. Information regarding amenities for these comparables was not provided.

In support of the market value argument, the appellant argues that the Department of Transportation killed several trees adjacent to the subject property and which acted as a barrier to the expressway and now the subject is directly affected by the expressway as an eyesore, echo chamber and increased noise and pollution. In addition, she argues that several commercial properties located in close proximity to the subject affect the subject's value because it is an eyesore and there is a loss of privacy.

She then argues that the increased traffic levels and patterns subsequent to a widening of the expressway decrease the value of the subject property. The appellant included data on the increase in traffic and studies conducted on the subject's street traffic patterns. The appellant argues that subject property is located near the intersection and this affects the ingress and egress of to and from the subject.

The appellant also argues that the subject property's neighborhood has deteriorated over the years. She argues that the rental and commercial properties in close proximity to the subject present an eyesore and are not maintained.

The appellant presented descriptions, photographs and sales information on four properties suggested as comparable to the subject and located within three miles of the subject. These properties are multi-level, one and one-half or two-story, frame or masonry, single family dwellings with between one and one-half and three baths, a basement, air conditioning for two properties, and, for three properties, a fireplace. The properties range: in age from approximately 48 to 70 years and in size from approximately 1,300 to 1,900 square feet of living area. These properties sold between December 2006 and October 2007 for prices

ranging from \$300,000 to \$400,000. The appellant included a Sidwell map of the subject's area.

Finally, the appellant argues that the subject improvement's square feet of living area is incorrectly listed by the county. As proof of this she included a copy of an unsigned, hand drawn diagram of the subject property by an unknown author.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$34,039 or \$17.62 per square foot of living area when using 1,932 square feet of living area and a land assessment of \$20,448 or \$.72 per square foot was disclosed. This assessment reflects a market value of \$542,699 using the Department of Revenue's 2007 three year median of assessment of 10.04% for Cook County, Class 2 property. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of two properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame and masonry, single-family dwellings with one and one-half baths, a full, unfinished basement, and, for one property, a fireplace. The properties are 70 years old, contain 1,688 and 1,792 square feet of living area and have improvement assessment of \$19.03 to \$19.18 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the county only provided two suggested comparables, unlike the many submitted by the appellant. The appellant included a copy of the subject's listing sheet from 2000, a copy of a listing sheet for two comparables previously presented, and a copy of a listing sheet for a property not presented in the previous evidence; this comparable is new evidence and will not be considered by the PTAB.

The appellant also argued that the board of review's evidence incorrectly listed the amenities of the subject property as well as the land size for one of the comparables. She argued the other comparable presented by the board is not similar to the subject in location.

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 warranted.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.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.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction is warranted.

As to the appellant's square footage argument, the PTAB finds that the appellant failed to submit sufficient evidence that the subject's square feet of living area was incorrectly listed by the board of review. The evidence submitted by the appellant was a copy of a hand drawn diagram of the subject. Although this drawing was on a builder's letterhead, there was no signature as to who created the document, no date on when it was created and no explanation as to how the figures were arrived at. Therefore, the PTAB finds that the subject contains 1,932 square feet of living area.

In determining the subject's market value, the appellant presented four comparables. The PTAB finds these properties comparable to the subject, especially comparable #1 which is located one home away from the subject. The comparables sold between December 2006 and October 2007 for prices ranging from \$313,000 to \$400,000. Comparable #1 sold in March 2007 for \$400,000. This property shares the same concerns as the subject property brought on by the expressway, the commercial and residential rental properties and the traffic patterns. Therefore, the PTAB puts most weight on this comparable when determining the value of the subject. The board of review failed to present any market data on the two comparables submitted.

The PTAB finds that the subject property contained a market value of \$400,000 for the 2007 assessment year. Since the market value of the subject has been established, the Department of Revenue median level of assessments for Cook County Class 2 property of 10.04% will apply. In applying this level of assessment to the subject, the total assessed value is \$40,160 while the subject's current total assessed value is above this amount. Therefore, the PTAB finds that a reduction is warranted.

As to the subject's equity argument, the PTAB finds that with a reduction based on the market value, the subject's total assessment is equitable.

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

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: October 28, 2009

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.