



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

APPELLANT: Milind & Vrushali Panat
DOCKET NO.: 07-25828.001-R-1
PARCEL NO.: 06-04-209-019-0000

The parties of record before the Property Tax Appeal Board are Milind & Vrushali Panat, 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: \$10,010
IMPR.: \$36,824
TOTAL: \$46,834

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 10,881 square foot parcel of land improved with a 10-year old, two-story, frame, single-family dwelling containing two and one-half baths, one fireplace, air conditioning, and a partial, unfinished basement. The appellants argue unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellants submitted information on a total of four properties suggested as comparable and located within one-half mile of the subject. The properties are described as two-story, frame, single-family dwellings with two and one-half or three and one-half baths, air conditioning, a fireplace, and a partial unfinished basement. The properties range: in age from eight to 12 years; in size from 3,245 to 3,774 square feet of living area; and in improvement assessments from \$11.37 to \$11.74 per square foot of living area.

The appellants also argue that the subject property's square footage as listed by the county is incorrect. In support of this, the appellant submitted a copy of the floor plan for the subject property created by the developer, a copy of the assessor's printout showing the subject property has changed classifications from 2003 as a 2-78 to a 2-08 in 2004 through 2006 and back to a 2-78 in 2007, a copy of an uniform residential appraisal for the subject indicating the subject contains 3,233 square feet of living area, and a copy of the plat of survey for the subject. Based on this evidence, the appellants 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 improvement assessment of \$41,794 or \$10.11 per square foot of living area when using 4,134 square feet was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within a quarter-mile of the subject. The properties are described as two-story, frame, single-family dwellings with two and one-half or three and one-half baths, a fireplace, air conditioning, and a partial or full, unfinished basement. The properties are ten years old and range in size from 2,909 to 3,245 square feet of living area and in improvement assessment from \$13.05 to \$13.51 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted a letter arguing that the square feet of living area for the subject property as listed by the county is incorrect and that there have been no changes to the subject property since the date of the appraisal.

At hearing, the appellant, Vrushali Panat argued the square feet of living area as listed by the county is incorrect. He testified that he had an appraisal on the house when he purchased it in 2003 and the appraiser calculated the square feet of living area at 3,233. He testified he has not made any additions or changes to the house. Mr. Panat stated the assessor listed this as the subject's square footage in 2003. He testified that the second floor of part of his house is open to the first floor and not usable.

As to his suggested comparables, Mr. Panat testified that comparable #3 is identical to the subject and that comparable #1 is similar but that the door is more to the right of the improvement.

The board of review's representative, Tom Mahoney, testified that in 2008 the assessor's office corrected the square footage issue and changed the subject's square feet of living area to 3,245. The board then rested on the evidence presented. In response to

questions by the appellant, Mr. Mahoney testified this change in square footage should affect the taxes paid on the subject.

After reviewing the testimony 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.

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 assessment data, the Board finds the appellants have met this burden.

As to the subject square footage, the PTAB finds that the appellant has submitted sufficient evidence to establish that the subject property's square feet of living area as listed by the county is incorrect. The appellant's evidence showed the subject property contained 3,233 square feet of living area. His testimony indicated this was also the square footage listed by the county in previous years. Therefore, the PTAB finds that the subject property contains 3,233 square feet of living area.

The parties submitted a total of eight properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #3 and #4 and the board of review's comparable #4 are the most similar to the subject in size, design, construction and age. These properties are frame, two-story, single-family dwellings located within a half-mile of the subject. The properties range: in age from 10 to 11 years; in size from 3,245 to 3,285 square feet of living area; and in improvement assessments from \$11.39 to \$13.17 per square foot of living area. In comparison, the subject's improvement assessment of \$12.93 per square foot of living area is within the range of these comparables. However, the appellant's unrebutted testimony is that appellant's comparable #3 is the same model as the subject. Therefore, the PTAB finds that the subject property should be assessed similarly to this comparable. In addition, the board of review testified that this change in square footage should affect the subject's taxes. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment is 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: April 23, 2010

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.