



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

APPELLANT: Phillip Melamed
DOCKET NO.: 07-25883.001-R-1
PARCEL NO.: 02-20-310-004-0000

The parties of record before the Property Tax Appeal Board are Phillip Melamed, 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: \$10,250
IMPR.: \$19,090
TOTAL: \$29,340

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 9,856 square foot parcel of land improved with a 37-year old, two-story, frame, single-family dwelling containing two and one-half baths, a fireplace and air conditioning. The appellant argued unequal treatment in the improvement assessment process as the basis of this appeal.

The appellant argues that the board of review has incorrectly listed the subject's square feet of living area. In support of this, the appellant submitted two property characteristic printouts for the subject property. The printout from 2007 states the subject contains 1,863 and the printout from 2008 lists the subject square footage at 1,909. The appellant argues there was no explanation for the change. However, the appellant's evidence lists the subject property as containing 1,909 square feet of living area. The appellant did submit a copy of the plat of survey for the subject with shows the outside perimeter of the subject and indicates the subject is a tri-level.

In support of the equity argument, the appellant, via counsel, submitted information on a total of six properties suggested as comparable and located within three blocks of the subject. The properties are described as two-story, frame, single-family dwellings.

The appellant submitted a letter giving a brief history of the subject's appeal process. The appellant argues that the suggested comparables are similar to the subject as they are the same or almost the same models. He states the subject is the Chelsea model and that the other model has basement option. He argues the room count and bath count are the same. He argues that the data from the assessor's office for suggested comparables #1 and #2 list the wrong bathroom count as they are the same model as the other comparables and they all have two and one-half baths. In addition, he argues that they have similar amenities. The appellant questions the lack of air conditioning in suggested comparable #2, but does not provide any evidence to show that this property contains air conditioning, such as a photograph of an air unit. The appellant also argues that suggested comparable #6 is frame and not frame and masonry. He notes he is familiar with this property and it is only brick face.

As to the size of the suggested comparables, the appellant argues that because the properties are one of two models, that the square feet of living area is the same, 1,909. He appellant questioned the size of the suggested comparable #1 at 1,794 square feet of living area and submitted the printouts from the suggested comparables showing that several of them, including the subject, had their square feet of living area changed by the assessor without explanation. The appellant did not submit any information to establish a size for suggested comparable that is difference from the assessor's printout.

The appellant's letter than reviewed the amenities of each suggested comparable and compares these properties improvement assessments with the subject's. These properties contain two and one-half baths, air conditioning for three properties, and, for three properties, a fireplace. The properties range: in age from 37 to 38 years; in size from 1,794 to 1,909 square feet of living area; and in improvement assessments from \$5.56 to \$10.42 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 improvement assessment of \$22,888 or \$11.99 per square foot of living area when using 1,909 square feet of living area 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 the subject's neighborhood. The properties are described as two-story, frame, single-family

dwellings with two and one-half baths, air conditioning for two properties, a fireplace for three properties, and, for one property, a partial, unfinished basement. The properties range: in age from 30 to 38; in size from 1,909 to 1,958 square feet of living area; and in improvement assessment from \$12.68 to \$13.12 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 when he was given a reduction at the board of review level, he was never told why the reduction was not more. He also indicates that the evidence submitted by the board of review included the appellant's board of review level evidence and was not used by the appellant in the current appeal and the current suggested comparables should be used for determining the subject's assessment.

The appellant reiterates that he is appeal the improvement assessment for the subject property and that his suggested comparables are located on lots that are much larger than the subject.

In regards to the board of review's comparables, the appellant argues that suggested comparables #2 and #4 are larger and newer than the subject property. In addition, suggested comparable #4 has a partial basement. He argues suggested comparable #3 is a different style than the subject, slightly larger and new than the subject. The appellant argues that the bedroom and room counts are different for the subject and suggested comparables. He argues that because these properties are different and upscale they should have assessments higher than the subject.

The appellant addressed the board of review's comparables that were presented at the appeal at the board level. Because this was not evidence presented in the PTAB appeal, under the Rules of the Property Tax Appeal Board 1910.66(c) this is considered new evidence and will not be examined by the PTAB.

In conclusion, the appellant argues that the board of review submitted comparables that establish that the subject, as well as the other comparables, are over assessed.

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. Although the assessor changed the size of the subject without explanation, the appellant argues the subject is the same model as the suggested comparables. This is the size the appellant is currently listed as by the assessor. Therefore, the PTAB finds the subject contains 1,909 square feet of living area. As to the size of the appellant's suggested comparable #1, the PTAB finds that the appellant failed to establish the correct size of this property. The fact that the assessor changed the size of several suggested comparables alone does not establish this comparables size is incorrect.

The parties submitted a total of 10 properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #2 through #6 and the board of review's comparable #1 are the most similar to the subject in design, size, construction, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These properties are frame, two-story, single-family dwellings located in the within three blocks of the subject. The properties range in age from 37 to 38 years, contain 1,909 square feet of living area, and have improvement assessments from \$5.56 to \$12.68 per square foot of living area. In comparison, the subject's improvement assessment of \$11.99 per square foot of living area is within the range of these comparables. However, out of these six comparables, only one of these comparables is assessed above the subject; the remaining five comparables have improvement assessments significantly lower than the subject. The PTAB finds that there is no evidence to establish that these two properties should be assessed significantly higher than the remaining comparables. 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: November 25, 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.