



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

APPELLANT: Jon Floyd  
DOCKET NO.: 07-26251.001-R-1  
PARCEL NO.: 10-12-311-008-0000

The parties of record before the Property Tax Appeal Board are Jon Floyd, the appellant, 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:** \$11,520  
**IMPR.:** \$96,313  
**TOTAL:** \$107,833

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single-family dwelling of masonry construction containing 3,120 square feet of living area. The dwelling is 1 year old. Features of the home include a full finished basement, a full attic with living area, central air conditioning, a fireplace, and a 2.5-car garage. The property is located in Evanston, Evanston Township, Cook County.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation. In support of these claims, the appellant submitted data on the recent construction costs of the subject and a grid analysis of four comparables.

In support of the overvaluation argument, the appellant completed Section VI of the appeal petition and attached documents including a City of Evanston Certificate of Occupancy dated April 10, 2007, evidence of the March 2002 land purchase price of \$295,000, and a two-page "New Construction Project" list of expenses totaling \$514,385. In Section VI of the appeal petition, the appellant reported the "permit calculation" of \$439,416 from the two-page "New Construction Project" list. None of the remaining questions on the petition concerning new construction were answered by the appellant. Thus in Section VI,

appellant reported the 2002 land purchase price of \$295,000 and the "permit calculation" of \$439,416 for a total of \$734,416. Based on this evidence, the appellant requested a total assessment of \$73,441 or "10% of land value and construction cost."

Based on the underlying data sheets and the limited data in the grid analysis, the four equity comparables were described as a one and one-half-story and three, two-story single-family frame, masonry, or frame and masonry dwellings that range in age from 3 to 109 years old. The dwellings range in size from 2,564 to 3,009 square feet of living area. Features include full or partial basements, one of which is finished; two comparables have full attics finished with living area; two comparables have central air conditioning and each comparable has a fireplace. The comparables have garages ranging from 2-car to 3.5-car in size. The comparables have improvement assessments ranging from \$59,909 to \$77,487 or from \$21.15 to \$30.22 per square foot of living area. The subject's improvement assessment is \$96,313 or \$30.87 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$61,912 or \$19.84 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$107,833 was disclosed. The subject's assessment reflects a market value of approximately \$1,074,034 when applying the 2007 three year median level of assessments as determined by the Illinois Department of Revenue for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.04%.

In support of the subject's assessment and market value, the board of review presented a grid analysis with descriptions and assessment information on three comparable properties; board of review comparable #2 is appellant's comparable #1. These comparables consist of two-story masonry dwellings that were 3 or 7 years old. The dwellings range in size from 2,564 to 3,462 square feet of living area. Features include full basements, two of which were finished, central air conditioning, one or two fireplaces, and a 2-car or 2.5-car garage. These properties have improvement assessments ranging from \$77,487 to \$117,399 or from \$30.22 to \$33.91 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment. The board of review also reported that comparables #1 and #2 sold in June 2004 and December 2005 for prices of \$297,000 and \$11,500,002 or for \$115.83 and \$4,246.68 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

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 not warranted.

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 assessment data, the Board finds the appellant has not met this burden.

The parties submitted six equity comparables to support their respective positions before the Board. Based on differences in age, the Board has given less weight to appellant's comparables #2, #3 and #4. The Board finds appellant's comparable #1 and the comparables submitted by the board of review were most similar to the subject in age, size, style, exterior construction, and/or features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$30.22 to \$33.91 per square foot of living area. The subject's improvement assessment of \$30.87 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The appellant also contends the assessment of the subject property is excessive and not reflective of its market value. 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). The Board finds the market value evidence in the record does not support a reduction in the subject's assessment.

The appellant presented recent construction data consisting of a five-year-old land purchase price of \$295,000 and a listing of construction costs which were termed "permit calculation" and apparently excluded various cost components including, but not limited to, landscaping, light fixtures, teardown, architect, and other expense items. The appellant also did not complete Section VI of the appeal petition regarding the costs involved in the construction. Based on this submission, the Board finds there is insufficient market value data to conclude that the 2002 land purchase price was reflective of the 2007 estimated market value of the subject land. Moreover, the Board finds the lack of data in Section VI of the appeal petition precludes reliance upon the appellant's recent construction argument as substantive market value evidence.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's

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assessment as established by the board of review is correct and no reduction 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

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn R. Lerbis*

Member

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: September 23, 2011

*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.