



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

APPELLANT: Barbara Donovan  
DOCKET NO.: 07-26431.001-R-1  
PARCEL NO.: 09-36-115-022-0000

The parties of record before the Property Tax Appeal Board are Barbara Donovan, the appellant(s), by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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: \$12,000  
IMPR: \$103,960  
TOTAL: \$115,960**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 9,375 square foot parcel of land improved with a masonry, single-family dwelling with three and one-half baths, a full unfinished basement, one fireplace, air conditioning, and a one and one-half car garage. The appellant argued that the market value of the subject property is not accurately reflected in its assessed value.

In support of this overvaluation argument, the appellant submitted a brief stating that the subject was demolished and a new improvement was built costing \$616,635 in 2004. The appellant submitted a copy of the settlement statement which states that the subject was purchased in October 2000 for \$330,000. In addition, the appellant submitted a copy of the demolition permit issued September 7, 2004, garage and new single family residence permits issued September 22, 2004; an escrow account inquiry printout; a copy of the sworn owner's statement stating that the construction costs totaled \$616,135; and a copy of the Chicago Title escrow agreement. Based on all the evidence, the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$115,960 was

disclosed. This assessment reflects a market value of \$1,154,980 using the Illinois Department of Revenue's 2007 three-year median level of assessment for class 2 property of 10.04. In support of the subject's assessment, the board of review submitted descriptions and assessment information for four properties located within the subject's neighborhood. These properties are described as two-story, masonry, single-family dwellings with between two and one-half and three and one-half baths, a full unfinished basement, one or two fireplaces, and air conditioning. The properties range: in age from four to eight years-old; in size from 3,828 to 4,032 square feet of living area; and in improvement assessment from \$26.75 to \$34.90 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's 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. 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, 331 Ill.App.3d 1038 (3d Dist. 2002); Winnbago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d (2d 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 Board concludes that the evidence indicates a reduction in the subject's assessment is not warranted.

In determining the fair market value of the subject property, the Board finds that appellant failed to provide sufficient evidence of construction costs. The appellant did not submit documents to support the construction costs of \$616,135 per the sworn owner's statement or the distributions per escrow inquiry printout, such as an itemization of subcontractor's, labor, costs, contracts, receipts, and/or invoices. Therefore, based on this record, the PTAB finds that the subject's improvement assessment is supported and a reduction in the subject's assessment is not 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Marko M. Louie*

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: August 28, 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.