



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

APPELLANT: I. Oztekin
DOCKET NO.: 07-26493.001-R-1
PARCEL NO.: 10-33-427-017-0000

The parties of record before the Property Tax Appeal Board are I. Oztekin, the appellant, 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: \$ 27,072
IMPR.: \$ 84,992
TOTAL: \$ 112,064

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 28-year old, two-story, masonry, single-family dwelling. It is situated on a 16,920 square foot parcel of land. Features include five full and two half-baths, six bedrooms, central air conditioning, a full, unfinished basement, two fireplaces, and an attached four-car garage.

The appellant, via counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables. The properties are improved with a one or one and one-half story, masonry or frame and masonry, single-family dwelling, all of which are located in the subject's neighborhood. They range: in age from 49 to 52 years; in size from 3,091 to 6,204 square feet of living area; and in improvement assessment from \$14.24 to \$20.50 per square foot of living area. Amenities for the suggested comparable properties include two to three full baths, a full,

finished or unfinished basement, central air conditioning for two properties, one or two fireplaces and a two-car garage.

The appellant also argued that the county incorrectly listed the subject's square footage of living area as 7,916 square feet when it should be 4,096 square feet. As evidence of the incorrect square footage, the appellant submitted a written brief and photocopy of a survey that was unsigned and undated. The brief explained that the survey was improperly labeled and the measurement of the width of the subject property was less than what was indicated on the survey. He also argued that the indoor pool should not be included in the living area square footage and then listed the recommended square footage of living area per his calculations. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$84,992 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data relating to four suggested comparables located within the subject's neighborhood, two of which are located on the subject's block. The properties are improved with a two-story, masonry, single-family dwelling. They range: in age from 23 to 32 years; in size from 5,484 to 6,575 square feet of living area; and in improvement assessment from \$17.48 to \$20.06 per square foot of living area. Amenities for the properties include three and one half to four and three half-baths, four to eight bedrooms, a full or partial, finished or unfinished basement, central air conditioning, one or two fireplaces, and a two to three-car garage. Based on this evidence, the board 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. The Board further finds a reduction in the subject's assessment is not warranted.

The first issue before the Board is the subject's square footage. The Board finds the appellant failed to submit sufficient evidence to establish that the subject contains 4,096 square feet of living area. The Board finds that the appellant's calculations are flawed in methodology as well as in relying on a survey that purportedly contains inaccurate measurements. Furthermore, the appellant failed to include an affidavit from the surveyor attesting to the correct square footage. The survey was unsigned and undated and did not contain any calculations on the page submitted to the Board.

As to the indoor pool, the total living area includes any heated living space. The appellant failed to provide any evidence that the indoor pool area is not heated. Without further detailed evidence, the Board accepts the square footage calculation of the county as correct and finds that the subject contains 7,916 square feet of living area. Therefore, the Board finds that the

subject's improvement assessment is \$10.74 per square foot of living area.

The appellant also 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 a total of seven comparable properties for the Board's consideration. The Board finds the board of review's comparables most similar to the subject property. These comparables are similar in location, age, design and/or amenities. They range in improvement assessment from \$17.48 to \$20.06, while the subject's improvement assessment at \$10.74 is below this range. The appellant's comparables vary greatly in improvement size, design, class, and/or age.

Accordingly, the Board finds that the appellant has not met the burden of clear and convincing evidence. Therefore, the Board finds the subject's improvement assessment is equitable 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

Mario Morris

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: October 19, 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.