



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

APPELLANT: Barbara Michelin
DOCKET NO.: 07-27263.001-R-1
PARCEL NO.: 01-11-201-021-0000

The parties of record before the Property Tax Appeal Board are Barbara Michelin, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$32,492
IMPR: \$185,972
TOTAL: \$218,464**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 270,769 square foot parcel of land with two improvements. Improvement #1 is a two-year old, two-story, masonry, single-family dwelling containing 7,870 square feet of living area. Features include two and two-half baths, a full finished basement, four bedrooms, and four fireplaces. Improvement #2 is a three bedroom, one bath with a three-car garage dwelling containing 1,386 square feet of living area. The appellant argued that the market value of the subject property is not accurately reflected in the property's assessed valuation and unequal treatment in the assessment process as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted a brief stating that the subject property was purchased 34 years ago and in December 2003/January 2004 improvement #1 was demolished with construction completed in August 2005. Appellant submitted a copy of the demolition permit dated October 27, 2003 issued by the village of Barrington Hills and a paid receipt for demolition work dated February 2004. The petition also asserts that Don Ciaglia of Homes By Pinnacle was hired and paid \$1,659,534 for construction of the improvement. In support, the

appellant submitted a titled "Contractor's Sworn Statement" dated January 21, 2005 and signed by Don Ciaglia stating he was hired and paid \$1,560,323 to construct a home at the subject property. Included in the contractor's statement/affidavit was an itemization of all the subcontractors, labor, and costs. In addition, the appellant submitted an affidavit titled "Affidavit Regarding Occupancy" which attests that construction commenced in January 2004, completed in 2005 with an occupancy certificate being issued in August 2005, and that subject property was occupied by the appellant in December 2005. Based upon this evidence, the appellant requested reduction of the subject's assessment.

In support of this equity argument, the appellant submitted assessment data for five properties within one and one-half miles of the subject property. These properties are described as masonry or frame and masonry, single-family dwellings with between two and two-half baths, a full finished basement, and two to four fireplaces, and a two or four-car garage. The properties range in age from 7 to 18 years and in size from 7,029 to 8,563 square feet of living area. The properties have improvement assessments that range from \$16.39 to \$19.89 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 total assessment of \$187,507 was disclosed for the 2007 tax year. . The subject's assessment reflects a market value of \$1,867,540 using the Illinois Department of Revenue median level of assessment for class 2, residential property of 10.04%. In support of the subject's assessment, the board of review submitted descriptions and assessment information for properties for each of the subject's improvements. The properties suggested as comparable regarding improvement #1 are described as two-story, frame and masonry or masonry, single-family dwellings with between five to seven baths, a full finished basement, and a four-car garage. The properties range: in age from two to seven years old; in size from 6,002 to 9,747 square feet of living area; and have improvement assessments from \$3.25 to 28.29 per square foot of living area. Two of the properties area partially assessed. The three properties submitted as comparable regarding improvement #2 are described as two-story, frame or masonry constructed, single-family dwellings with two baths, three or four bedrooms, one fireplace for two of the properties, and a two or two and one-half car garage. The properties range: in age from 77 to 112 years old; in size from 1,544 to 1,862 square feet of living area; and have improvement assessments from \$25.25 to \$30.82 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney, Ms. Patty Fortsas, asserted that the original dwelling was demolished in 2004 and construction of a single-family home containing 7,870 square feet of living area at a total cost of \$1,659,534 was completed in August 2005. However, the contractor's statement states that the total cost of construction minus credits equaled \$1,560,323.81. Upon questioning, the appellant's attorney did not know what credits were issued that reduced the contract price from \$1,659,534 to \$1,560,323, per the affidavit.

In addition, Ms. Fortsas stated that in addition to the newly constructed single-family dwelling, the subject property includes a second improvement. Ms. Fortsas stated that the second improvement is a three-car garage with a vacant apartment and includes no living area and is uninhabitable. Appellant's only evidence that specifically addresses the physical status of improvement #2 is a letter signed by Ms. Joanne Elliott which states that it is "an 80 year-old, three-car garage with a vacant apartment above it" which is identified as appellant's exhibit #1. No photographs or further evidence was provided regarding the status of improvement #2. In calculating improvement per square foot of improvement #1, Ms. Fortsas stated that she included improvement #1 and #2's assessment, but did not consider improvement #2's square footage in her methodology.

The board of review's analyst, Mr. Doug Lasota, provided a copy of the assessor's information that identifies the subject as having two separate improvements. Improvement #1 includes a newly constructed single-family dwelling containing 7,878 square feet of living area with a assessed value of \$155,015 or an improvement assessment per square foot of \$19.70 which is identified as board of review's exhibit #2. Improvement #2 contains 1,386 square feet of living area and includes three bedrooms, one and one-half baths and has an assessed value of \$30,957 or an improvement assessment per square foot of \$22.34. Per Mr. Lasota's testimony, improvement #1 and #2 should be assessed individually. The board of review further testifies that per the Cook County Assessor, improvement #2 is a single-family dwelling and not just a vacant garage, as stated by the appellant's attorney. Furthermore, the board of review analyst testified that improvement #1's market value based on construction costs is supported by the current assessed value and no further reduction is warranted.

Regarding the equity argument, the appellant's attorney and board of review analyst, reiterated and summarized the evidence submitted and requested that the PTAB reduce or are affirm the subject's assessment, respectively.

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 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 PTAB finds the appellant has not met this burden.

The PTAB finds that the subject's improved and total assessment shall include the assessment amount regarding both improvement #1 and #2. No evidence was submitted by the appellant's attorney as to the uninhabitable status of improvement #2 other than a letter signed by Ms. Joanne Elliott, the appellant's attorney. No further evidence such as interior photographs or affidavits were submitted to substantiate that improvement #2 is merely a three-car garage with a vacant uninhabitable apartment. Hence, the subject's improvement assessment per square foot shall be separately calculated based on the improvement assessment and square footage of each improvement. Therefore, the subject's improvement assessment per square foot shall be \$19.70 regarding improvement #1 and \$22.34 regarding improvement #2.

The PTAB finds the board of review's comparables #2 and #3 and the appellant's comparables #1 and #2 most similar to the subject in size, age, and location. 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 \$16.39 to \$28.29 per square foot of living area. The subject's improvement assessments of \$19.70 and \$22.34 per square foot of building area are 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 PTAB finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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, 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.

The PTAB finds that the subject's market value per the appellant's evidence including affidavit, construction costs, contractor's sworn statement, and brief are reflective of the 2004/2005 tax year when construction commenced and was completed. No further evidence was submitted to substantiate that these

construction costs are reflective of the market value of the improvement in 2007. Furthermore, the year the subject was improved is in a different assessment triennial than the 2007 tax year. After considering the evidence submitted, the PTAB finds 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.



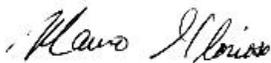
Chairman



Member



Member



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: April 19, 2013



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.