FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jay Piell
DOCKET NO.: 07-27852.001-R-1
PARCEL NO.: 04-06-302-021-0000

The parties of record before the Property Tax Appeal Board are Jay Piell, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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:	$ 11,116
IMPR.:	$ 34,309
TOTAL:	$ 45,425

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 9,925 square foot parcel of land improved with a 32-year old, one-story, masonry, single-family dwelling containing 1,581 square feet of living area and two and one half-baths. The appellant argued both unequal treatment in the assessment process and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

In support of the equity argument, the appellant, via counsel, submitted descriptions and assessment information on a total of 12 properties suggested as comparable and located within the subject's neighborhood. The properties are described as one-story to one and one-half story, frame and masonry or masonry, single-family dwellings with two to two and one half-baths, air conditioning, and a two-car garage. The properties range: in age from 20 to 32 years; in size from 1,483 to 1,629 square feet of living area; and in improvement assessments from $14.91 to $21.16 per square foot of living area.

In support of the market value argument, the appellant submitted descriptions and sales information on a total of five properties suggested as comparable. The properties are described as one to two-story, masonry or frame and masonry, single-family dwellings with two to two and one half-baths, air conditioning, and a one-car to two and one-half car garage. The properties are 33 years old and contain 1,913 or 2,382 square feet of living area. These properties sold between May 2004 and July 2006 for prices ranging from $355,000 to $468,000 or from $153.02 to $244.64 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 $45,155 with an improvement assessment of $34,039 was disclosed. This assessment reflects a market value of $449,751 or $284.47 per square foot of living area using the Illinois Department of Revenue's 2007 three year median level of assessment of 10.04% for Cook County Class 2 property. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of three properties suggested as comparable and two of which are located on the subject's block. The properties are described as one-story, masonry, single-family dwellings with two and one half-baths, a full unfinished basement, a two-car garage, and one fireplace. The properties are 32 years old, contain between 1,576 and 1,584 square feet of living area, and range in improvement assessment from $22.56 to $23.30 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 testimony, 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.

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 a total of 15 properties suggested as comparable to the subject. The Board finds comparable #12 submitted by the appellant and the board of review's comparables most similar to the subject in design, construction, size, location, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables ranged in improvement assessments from $21.16 to $23.30 per square foot of living area. In comparison, the subject's improvement assessment of $21.53 per square foot of living area is within the range of these comparables. The remaining comparables were given less weight due

to disparities in size, construction and/or location. 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 supported and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barret, 20 Ill.2d. 395 (1960). Although the comparables submitted by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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, 331/Ill.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 Board concludes that the evidence indicates a reduction based on market value is not warranted.

The parties presented sales information on a total of five suggested comparables. In reviewing the evidence, the Board finds these comparables are not similar to the subject as the improvements vary significantly in style, exterior construction, and improvement size. Further, the appellant failed to submit evidence that these sales were part of an arm's length transaction. Therefore, a reduction 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: November 30, 2012

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.