



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

APPELLANT: Mark Larson  
DOCKET NO.: 07-28394.001-R-1  
PARCEL NO.: 01-24-400-020-0000

The parties of record before the Property Tax Appeal Board are Mark Larson, the appellant, by attorney Eugene P. Griffin, of Eugene L. Griffin & Associates, Ltd. in Chicago; 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:** \$ 18,009  
**IMPR.:** \$ 73,083  
**TOTAL:** \$ 91,092

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 56,280 square foot parcel of land improved with a 16-year old, one-story, masonry, single-family dwelling that contains 4,249 square feet of living area. Features include three and one-half baths, central air conditioning and a three-car garage. 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 regarding five properties suggested as comparable and located within subject's neighborhood. The properties are described as one or one and one-half story, frame, masonry, or frame and masonry, single-family dwellings. The properties range: in age from 16 to 27 years; in size from 3,490 to 5,471 square feet of living area; and in improvement assessment from \$13.61 to \$15.93 per square foot of living area.

In support of the market value argument, the appellant submitted descriptions and sales information regarding seven properties and suggested as comparable. In addition, the appellant submitted information regarding two active listings. One of the listings had a pending offer to purchase. The properties are described as one or two-story, masonry or frame and masonry, single-family, dwellings. Features include: central air conditioning, two and one-half to five and one-half baths, and a two to four-car garage. The appellant's evidence includes room dimensions for each of the suggested comparables; however, the information does not include the total square footage of each comparables' living area. Seven of the properties sold from March 2005 to May 2006 for prices that ranged from \$740,000 to \$1,050,000. The two listings ranged in price from \$849,000 to \$999,000. Since the square footage of the comparables' improvements was not included in the evidence; the PTAB is unable to determine a price per square foot of living area for the comparables. 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 \$91,092 with an improvement assessment of \$73,083 or \$17.20 per square foot of living area was disclosed. This assessment reflects a market value of \$907,291 or \$213.53 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 four properties suggested as comparable and located in the subject's neighborhood. The properties are described as one-story, masonry, single-family dwellings. Features include: central air conditioning for three properties, three to three full with two half baths, and a three or three and one half car garage. The properties range: in age from 13 to 26 years old; in size from 3,307 to 3,930 square feet of living area, and range in improvement assessment from \$17.28 to \$21.67 per square foot of living area. The board of review indicated that comparable #1 sold in May 2007 for \$1,050,000 or \$267.18 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 no 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 PTAB finds the appellant has not met this burden.

The parties submitted a total of nine properties suggested as comparable to the subject. The PTAB finds the board of review's comparable #1 and the appellant's comparables #1 and #3 are the most similar to the subject in design, construction, size, and amenities. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties contain from 3,930 to 4,682 square feet of living area, and range in improvement assessment from \$13.84 to \$17.28 per square foot of living area. In comparison, the subject's improvement assessment of \$17.20 per square foot of living area is within the range of these comparables. 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.

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 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> 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 PTAB concludes that the evidence indicates a reduction based on market value is not warranted.

The parties presented sales information on a total of ten suggested comparables. In reviewing the evidence, the PTAB finds these comparables are similar to the subject as they are similar in age, design, and amenities. These comparable units sold March 2005 to May 2007 for prices that ranged from \$740,000 to \$1,050,000. The two listings ranged in price from \$849,000 to \$1,050,000. The board of review's comparable sold for \$1,050,000 or \$267.18 per square foot of living area. The subject's market value of \$213.53 per square foot of living area is below this amount. As the appellant did not include the square footage of living area for his comparables, the PTAB is unable to determine the price per square foot of the appellant's comparables; however, the PTAB notes that the subject's market value of \$907,290 is within the range of sale prices submitted by the appellant.

Therefore, the PTAB finds the appellant has not met the burden of proving by a preponderance of the evidence that the subject property is overvalued. Therefore, the PTAB finds the subject's 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

*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: February 22, 2013

*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.