



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

APPELLANT: Richard Sassan  
DOCKET NO.: 07-28870.001-R-1  
PARCEL NO.: 03-27-306-017-0000

The parties of record before the Property Tax Appeal Board are Richard Sassan, the appellant, 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:** \$8,791  
**IMPR.:** \$44,327  
**TOTAL:** \$53,118

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two-story single family dwelling of frame exterior construction that contains 2,626 square feet of living area. The dwelling is 13 years old. The property has a partial unfinished basement, central air conditioning, and a two-car attached garage. The property is located in Mt. Prospect, Wheeling Township, Cook County.

The appellant submitted a residential appeal with attached documentation. On the appeal form, the appellant contended both overvaluation based on a recent sale and lack of uniformity in the assessment process.

In support of the overvaluation argument, the appellant submitted data in Section IV of the appeal petition and attached three Multiple Listing Service (MLS) printouts regarding a property located at 1010 N. Elmhurst Road, which is not the subject property. The appellant indicated on the appeal form that this property was purchased in September 2007 for a price of \$450,000. The appellant indicated the subject property was sold by a Realtor, Frank Denovi of Coldwell Banker, the property was advertised for one year and three months on the open market with

using the Multiple Listing Service, and the parties to the transaction were not related. Moreover, the property was sold in settlement of a foreclosure. The appellant also reported this property was sold in May 2005 for \$559,000. Also among the attachments were two photographs of this property and a notation "1010 N. Elmhurst house sold for \$110,000 less in 2007."

For the inequity argument, the appellant submitted a grid analysis of three comparable properties described as being in the same neighborhood code assigned by the assessor as the subject property and being from "next door" to a "mile" from the subject. The comparables are two-story frame or masonry dwellings that range in age from 7 to 16 years old. The comparables range in size from 2,426 to 3,600 square feet of living area. Based on the underlying data sheets, the comparables have partial or full unfinished basements. Each comparable also features central air conditioning, a fireplace, and a two-car attached garage. The comparables have improvement assessments ranging from \$36,268 to \$49,896 or from \$13.86 to \$14.95 per square foot of living area. The subject has an improvement assessment of \$44,327 or \$16.88 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$36,396 or \$13.86 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$53,118 was disclosed. The subject's assessment reflects a market value of approximately \$529,064 when applying the 2007 three year median level of assessments as determined by the Illinois Department of Revenue for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.04%.

As to the inequity argument, the board of review presented descriptions and assessment information on four comparable properties located in the same neighborhood code as the subject property and two of which were said to be on the "same block." The comparables are two-story frame dwellings that are 13 or 28 years old. The dwellings range in size from 2,426 to 2,582 square feet of living area. Features include full or partial unfinished basements, central air conditioning, a fireplace, and a two-car garage. These properties have improvement assessments ranging from \$44,518 to \$50,814 or from \$18.23 to \$19.68 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant reiterated in a grid analysis appellant's comparables #1 and #2 and set forth two new comparables.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

As an initial matter, pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the two new comparables submitted by appellant in conjunction with his rebuttal argument.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved 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). The Board finds the evidence in the record does not support a reduction in the subject's assessment based on overvaluation.

The appellant submitted limited data on one sale of a property located at 1010 N. Elmhurst. As stated in the Official Rules of the Property Tax Appeal Board, "proof of the market value of the subject property may consist of . . . documentation of not fewer than three recent sales of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property." (86 Ill.Admin.Code, Sec. 1910.65(c)(4)). In light of this Rule, the Board finds that one comparable sale does not establish that the subject's assessment was excessive. Therefore, a reduction in the subject's assessment is not warranted on this record on grounds of overvaluation.

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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted seven equity comparables to support their respective positions before the Board. The Board has given less weight to appellant's comparable #3 due to its substantially larger dwelling size than the subject. The Board finds the remaining six comparables submitted by both parties were most similar to the subject in size, style, exterior construction, features and/or age. 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 \$36,268 to \$50,814 or from \$14.86 to \$19.68 per

square foot of living area. The subject's improvement assessment of \$44,327 or \$16.88 per square foot of living area is 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 Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that 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.

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

*Frank J. Huff*

Member

Member

*Shawn R. Lerbis*

Member

Member

*Mario M. Louie*

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: September 23, 2011

*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.