



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

APPELLANT: Subramanian R. Krishnamoorthi
DOCKET NO.: 07-29022.001-R-1
PARCEL NO.: 07-09-200-013-0000

The parties of record before the Property Tax Appeal Board are Subramanian R. Krishnamoorthi, the appellant(s), by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. 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: \$ 7,150
IMPR.: \$35,596
TOTAL: \$42,746

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 9,409 square feet of land, which is improved with a three year old, frame, single-family dwelling containing 1,982 square feet of living area. The dwelling contains two and one-half baths, air conditioning, a fireplace, and a two-car garage. The appellant's appeal is based on unequal treatment in the assessment process. Additionally, the appellant, via counsel, asserts that the Cook County Assessor's records are incorrect regarding the subject's basement. The appellant asserted that the subject has a full unfinished basement, while the Cook County Assessor's records state that the subject contains a full finished basement. Also, there is a discrepancy between the board of review's evidence and the appellant's evidence regarding the number of stories the subject has. The appellant's pleadings state the subject is a one-story dwelling, while the board of review's evidence states that the subject contains two stories.

In support of the equity argument, the appellant submitted descriptive and assessment information on thirteen comparable properties described as two-story, frame, or frame and masonry, single-family dwellings that range in age from 42 to 47 years old, and in size from 1,746 to 1,954 square feet of living area. The properties have either two or two and one-half baths, and

either a slab or a partial basement. Four of the comparables have air conditioning, three have a fireplace, and ten have a garage, ranging from a one-car to a three-car garage. The comparables have improvement assessments ranging from \$12.51 to \$13.45 per square foot of living area. Based on this evidence, 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 final assessment of \$42,746 was disclosed. In support of the subject's assessment, the board of review presented descriptive and assessment information on one comparable property described as a two-story, frame, single-family dwellings which is nine years old, and contains 1,903 square feet of living area. The comparable dwelling has two and one-half baths, a crawl, air conditioning, and a two-car garage. The comparable's improvement assessments is \$17.96 per square foot of living area. The subject's improvement assessment is \$17.96 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 re-affirmed the evidence previously submitted, and waived the original request for an oral hearing.

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 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing Du Page Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Initially, the Board finds that the subject is a two-story dwelling, and contains a full finished basement. The appellant did not submit any evidence to contradict the board of review's evidence as to these two characteristics, such as photographs of the subject. Therefore, the comparables submitted by the parties will be compared to the subject with these characteristics.

The Board finds that the appellant has not proven, by clear and convincing evidence, that the subject was inequitably assessed. The Board was unable to establish a range of similar comparables properties using the comparables submitted by the parties. All of the comparables submitted by the appellant were given diminished weight because they were all 40 years older than the subject. Therefore, the Board does not find that a reduction in the subject's assessment is warranted. The Board finds support for this finding in the comparable submitted by the board of review, which this Board does find similar to the subject. This comparable and the subject have the same improvement assessment of \$17.96 per square foot of living area. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds the appellant has not proven, by clear and convincing evidence, that the subject has been assessed inequitably, 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: July 20, 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.