



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

APPELLANT: Jan Meisner
DOCKET NO.: 07-29239.001-R-1
PARCEL NO.: 03-29-121-071-0000

The parties of record before the Property Tax Appeal Board are Jan Meisner, 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: \$8,580
IMPR.: \$69,542
TOTAL: \$78,122

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of frame and masonry exterior construction that has 3,230 square feet of living area. The dwelling is approximately 4 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 620 square feet. The property is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance and is located in Arlington Heights, Wheeling Township, Cook County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of this argument the appellant provided descriptions, assessment information and the listing prices on four comparables. The comparables were improved with two-story single family dwellings of frame or frame and masonry construction that ranged in size from 2,840 to 3,444 square feet of living area. The dwellings range in age from 10 to 24 years old. Each comparable has a basement with two being finished, central air conditioning and 1 to 3 fireplaces. The appellant provided the listing sheets for comparables #2 through #4 indicating that each of these properties had two-car garages. The appellant did not disclose whether comparable #1 had a garage. The appellant's comparables were reported to have parcels that ranged in size from 8,712 to 12,594 square feet of

land area. The comparables had listing prices ranging from \$562,500 to \$649,500 or from \$174.19 to \$228.70 per square foot of living area, including land. These same comparables had improvement assessments ranging from \$46,056 to \$56,800 or from \$15.23 to \$19.49 per square foot of living area. The comparables were reported to have land assessments ranging from \$7,666 to \$14,608 or from \$.88 to \$1.16 per square foot of land area. The appellant indicated the subject parcel had 8,245 square feet of land area and a land assessment of \$8,580 or \$1.04 per square foot of land area. Based on this evidence the appellant requested the land assessment be reduced to \$7,550, the improvement assessment be reduced to \$49,192 resulting in a revised total assessment of \$56,742.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$78,122 was disclosed. The subject's assessment reflects a market value of approximately \$778,108 or \$240.90 per square foot of living area, including land, using the 2007 three year average median level of assessment for class 2 property of 10.07% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$69,542 or \$21.53 per square foot of living area. The board of review reported the subject site had 8,580 square feet of land area and a land assessment of \$8,580 or \$1.00 per square foot of land area.

In support of the assessment the board of review submitted descriptions and assessment information on four comparables improved with two-story dwellings of frame and masonry construction that ranged in size from 3,042 to 3,724 square feet of living area. The dwellings ranged in age from 2 to 7 years old. Each comparable had a full basement with one being finished, central air conditioning, one fireplace and a two-car garage. The comparables had sites that ranged in size from 6,600 to 8,712 square feet of land area. These properties had improvement assessments that ranged from \$67,603 to \$79,092 or from \$21.24 to \$23.65 per square foot of living area. The comparables also have land assessments that ranged from \$6,600 to \$8,712 or \$1.00 per square foot of land area.

The board of review indicated its comparable #2 sold in April 2004 for a price of \$315,000 and comparable #4 sold in February 2007 for a price of \$809,000 or \$265.94 per square foot of living area, including land.

In rebuttal the appellant indicated that his comparable #1 sold in October 2008 for a price of \$485,000 or \$166.44 per square foot of living area, including land. The appellant also stated that his comparable #4 sold in June 2009 for a price of \$502,000 or \$166.01 per square foot of living area, including land. The appellant further indicated that board of review comparables #1 and #2 sold in August 2008 and April 2008 for prices of \$805,000 and \$925,000 or \$243.42 and \$248.39 per square foot of living area, including land. The appellant also submitted photographs

of the board of review comparables to demonstrate the dwellings were superior to the subject dwelling.

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.

The appellant argued in part overvaluation as the basis of the appeal. 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 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

In support of the overvaluation argument the appellant provided the listing prices on four comparables. The Board finds these comparables differed from the subject in age, each being from 6 to 20 years older than the subject dwelling, which detracts from the weight that can be given these properties. The Board further finds these were listings and not actual sales, which further detracts from the weight that can be given this market data in establishing the market value of the subject property as of the January 1, 2007 assessment date. In rebuttal the appellant asserted that comparables #1 and #4 sold in October 2008 and June 2009, however, the Board finds these sales are not proximate in time to the January 1, 2007 assessment date to be given any weight.

The record does contain one sale provided by the board of review that occurred in February 2007 for a price of \$809,000 or \$265.94 per square foot of living area, including land. This comparable was similar to the subject in age, size and features. The subject's assessment reflects a market value of approximately \$778,108 or \$240.90 per square foot of living area, including land, which reflects a market value below the best comparable in the record. The Board finds this evidence indicates the subject property was not overvalued as of January 1, 2007.

The appellant also argued assessment inequity 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 assessments 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 a reduction is not warranted on this basis.

The Board finds the best comparables in the record were those provided by the board of review. These comparables were more similar to the subject in age than were the comparables provided by the appellant. The board of review comparables had improvement assessments ranging from \$67,603 to \$79,092 or from \$21.24 to \$23.65 per square foot of living area. The subject has an improvement assessment of \$69,542 or \$21.53 per square foot of living area, which is within the range established by the best comparables in the record. The Board finds the subject's improvement assessment, which is below the range established by the appellant's comparables, is justified based on the fact the comparables are older than the subject dwelling.

With respect to the land assessment, the comparables submitted by the parties had land assessments ranging from \$.88 to \$1.16 per square foot of land area. The subject has a land assessment of either \$1.00 per square foot of land area or \$1.04 per square foot of land area, depending on whether you use the estimated land area provided by the board of review or the estimated land area provided by the appellant. The Board finds; however, under both estimates the subject's land assessment is within the range established by the land comparables in the record.

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 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 parties 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 in this record.

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.

Acting 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: December 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.