



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

APPELLANT: Mitch Simborg
DOCKET NO.: 07-29319.001-R-1 through 07-29319.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mitch Simborg, the appellant, by attorney William I. Sandrick of Sandrick Law Firm LLC in Calumet City and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-29319.001-R-1	14-31-215-019-0000	6,840	34,242	\$41,082
07-29319.002-R-1	14-31-215-050-0000	6,554	34,242	\$40,796

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels that are improved with a three-story dwelling of frame and masonry construction containing 4,138 square feet of living area. The dwelling is seven years old, and it has a full, finished basement, central air conditioning, two fireplaces, and a two-car detached garage. The subject property's assigned neighborhood code is 150.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two or three-story masonry dwellings that range in age from one to seven years old. The comparables' assigned neighborhood code is 170. The comparable dwellings range in size from 3,979 to 4,284 square feet of living area. Each dwelling has central air conditioning, and three have from one to four fireplaces. However, the appellant did not disclose any information on the comparables' foundations or garages. The comparables have improvement assessments ranging from \$16.44 to \$17.13 per square foot of living area. The subject's improvement assessment is \$20.28 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" without any equity evidence in support of its assessed valuation of the subject property. The board of review submitted the subject's July 2000 sale price of \$450,000 but did not address the appellant's equity evidence.

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 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 met this burden.

The Board finds that the comparables submitted by the appellant were very similar to the subject in size, age, and design. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$16.44 to \$17.13 per square foot of living area. The subject's improvement assessment of \$20.28 per square foot of living area falls above these amounts. The board of review provided the subject's July 2000 sale price but did not submit any equity evidence to refute the evidence presented by the appellant. As a result, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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 J. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: March 18, 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.