



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

APPELLANT: Mark Jarmoszka
DOCKET NO.: 07-29866.001-R-1
PARCEL NO.: 24-31-215-018-0000

The parties of record before the Property Tax Appeal Board are Mark Jarmoszka, 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: \$11,688
IMPR.: \$53,566
TOTAL: \$65,254

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story stucco single-family dwelling, built in 2000, that contains 3,325 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, a fireplace, and an attached three-car garage. The property is located in Palos Heights, Worth Township, Cook County.

The appellant submitted evidence to the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal to challenge the improvement assessment. No dispute was raised concerning the subject's land assessment.

In support of the inequity argument, the appellant submitted a grid analysis of four comparables located one or two blocks from the subject property. The comparables consist of one-story style masonry or frame and masonry dwellings that were 6 or 8 years old and range in size from 2,847 to 3,521 square feet of living area. Features of the comparables include central air-conditioning, one fireplace, and three-car attached garages. The attached individual property sheets reveal each comparable has a full or

partial basement, three of which include finished area. These properties have improvement assessments ranging from \$40,780 to \$47,900 or from \$13.60 to \$18.60 per square foot of living area. The subject has an improvement assessment of \$53,566 or \$16.11 per square foot of living area.

As to the overvaluation argument, while the appellant submitted sales data on four comparables, the dates of two of the sales are 5 and 7 years from the assessment date at issue of January 1, 2007. Therefore, there are only two sales that are sufficiently proximate in time to the assessment date to provide an indication of market value, comparables #1 and #3. These properties sold in 2005 and 2004 for \$625,000 and \$565,000 or for \$177.51 and \$178.52 per square foot of living area including land.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$59,588.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$65,254 was disclosed. The subject's assessment reflects a market value of approximately \$649,940 or \$195.47 per square foot of living area including land 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%.

In support of the subject's assessment, the board of review submitted information on three comparables located in the same assessor's assigned neighborhood code as the subject. The comparables consist of one-story masonry or frame and masonry dwellings that were 6 years old and range in size from 3,424 to 3,843 square feet of living area. Features of the comparables include full or partial finished basements, central air-conditioning, a fireplace, and a three-car garage. These properties have improvement assessments ranging from \$60,233 to \$63,561 or from \$16.54 to \$18.50 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

The board of review also reported sales for two of the comparables which sold in April 2005 and November 2007. The sale prices were \$615,000 and \$825,000, respectively, or \$172.70 and \$240.95 per square foot of living area including land.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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 overcome this burden.

As to the improvement inequity argument, the Board finds the parties submitted a total of seven comparables. All of the comparables were similar to the subject in terms of style, size and most property characteristics and had improvement assessments ranging from \$13.60 to \$18.60 per square foot of living area. The subject's improvement assessment of \$16.11 per square foot of living area falls within this range and is at the lower end of the range which is justified given its lack of a finished basement as compared to the majority of the comparables. The Board thus finds the evidence in the record does not support a reduction in the subject's improvement assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the parties submitted a total of four sales that were most proximate in time to the assessment date of January 1, 2007. The comparables sold between 2004 and 2007 for prices ranging from \$172.70 to \$240.95 per square foot of living area including land. The subject has an estimated market value based on its assessment of \$195.47 per square foot of living area including land, which is within the range of the comparables presented by both parties that were similar to the subject in location, size, age and other features. Based on this record, the appellant has failed to establish that the subject assessment is excessive based on market value.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and 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

Mario M. Louie

Shawn P. Lerbis

Member

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: 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.