



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

APPELLANT: James Uemura  
DOCKET NO.: 07-30094.001-R-1  
PARCEL NO.: 03-28-303-003-0000

The parties of record before the Property Tax Appeal Board are James Uemura, 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: \$10,000  
IMPR.: \$57,392  
TOTAL: \$67,392**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story dwelling of frame and masonry construction containing 2,498 square feet of living area.<sup>1</sup> The dwelling is 4 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted a settlement statement indicating that the subject property was refinanced for a principal amount of \$322,700 in October 2003. The appellant also submitted a breakdown of costs associated with the construction of the subject property. The subject lot sold for \$192,000 in February 2002 and the improvement was erected in October 2003 for a price of \$222,946 for a total cost new of \$414,946. Based on this evidence the appellant requested a reduction in the subject's assessment to \$42,953, which reflects a market value of \$427,819 using the Cook County 2007 three-year median level of assessment for class 2 property of 10.04% as

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<sup>1</sup> The appellant reports the subject as having 2,498 square feet of living area, while the board of review reports 2,695 square feet of living area.

determined by the Illinois Department of Revenue. (86 Ill.Admin.Code 1910.59(c)(2)). The appellant further argued that the Property Tax Appeal Board's 2006 decision associated with this property, appeal docket #06-31432.001-R-1 should be applied to this 2007 appeal. In that appeal, the Board lowered the subject's assessment to \$41,453.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$67,392 was disclosed. The subject's assessment reflects an estimated market value of \$671,235 using the Cook County 2007 three-year median level of assessment for class 2 property of 10.04% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code 1910.59(c)(2)).

In support of the subject's assessment, the board of review presented a brief noting the previous 2006 decision should not be carried forward because 2007 is in a different general assessment year. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 not warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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, 331Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds the appellants have not met this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted evidence claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted a settlement statement indicating that the subject property was refinanced for a principal amount of \$322,700 in October 2003. The appellant also submitted a breakdown of costs associated with the subject property. The subject lot sold for \$192,000 in February 2002 and the improvement was erected in October 2003 for a price of \$222,946. The Board finds this 2002 and 2003 evidence is not probative as to the subject's market value as of the January 1, 2007 assessment date.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 06-31432.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property based on the evidence submitted by the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board further finds that the prior year's decision should not be carried forward to the subsequent year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The record indicates the assessment year in question is in a different general assessment period. For this reason the Property Tax Appeal Board finds that 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

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: July 22, 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.