



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

APPELLANT: Kathy Hooker
DOCKET NO.: 07-30375.001-R-1
PARCEL NO.: 29-24-305-015-0000

The parties of record before the Property Tax Appeal Board are Kathy Hooker, 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: \$4,363
IMPR.: \$14,396
TOTAL: \$18,759

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,272 square foot parcel improved with a 22 year-old, multi-level style frame and masonry dwelling that contains 1,417 square feet of living area. Features of the home include central air conditioning, a fireplace, a two-car garage and a partial basement finished as a recreation room. The subject is located in South Holland, Thornton Township, Cook County.

The appellant's petition indicated the appeal was based on comparable sales, assessment inequity and a recent appraisal. The only evidence submitted by the appellant was an appraisal of the subject with a market value estimate of \$200,000 as of the report's effective date of May 13, 2008. In the report, the appraiser utilized only the sales comparison approach to value, in which he examined three comparable properties located 0.10 mile to 0.77 mile from the subject. The comparables were described as split-level style homes of brick or brick and frame exterior construction that were 32 or 34 years old and range in size from 1,260 to 1,612 square feet of living area. Features of the comparables include central air conditioning, two-car garages and partial basements finished with family rooms and a bathroom.

One comparable has a fireplace. The comparables sold between June and December 2007 for prices ranging from \$164,900 to \$215,000 or from \$102.30 to \$170.63 per square foot of living area including land. The appraiser adjusted the comparables for differences when compared to the subject, such as age, room count, living area, and other amenities. After adjustments, the comparables had adjusted sales prices ranging from \$153,900 to \$221,000. The appraisal indicated the subject dwelling contains 1,288 square feet of living area, but the report contains no floor plan or other drawing with measurements to support this figure. Based on this analysis, the appraiser estimated the subject's value by the sales comparison approach at \$200,000. Based on this evidence the appellant requested the subject's total assessment be reduced to \$16,259.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$18,759 was disclosed. The subject has an estimated market value of approximately \$185,366, as reflected by its assessment and the Cook County 2007 three-year median level of assessments for Class 2 property of 10.12%.

To demonstrate the subject was equitably assessed the board of review submitted property characteristic sheets and a grid analysis of four comparable properties. The board of review's grid and its property characteristic sheet indicated the subject dwelling contains 1,417 square feet of living area. The comparables consist of multi-level style homes of frame and masonry exterior construction that range in age from 19 to 27 years and range in size from 1,412 to 1,520 square feet of living area. Features of the comparables include central air conditioning, a fireplace, two-car or 2.5-car garages and partial basements finished as recreation rooms. These properties have improvement assessments ranging from \$14,292 to \$16,806 or from \$10.08 to \$11.64 per square foot of living area. The subject's improvement assessment is \$14,396 or \$10.16 per square foot of living area.

The board of review also submitted sales information on one of the comparables used to support the subject's improvement assessment. The comparable sold in July 2005 for \$225,000 or \$158.67 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 no reduction in the subject property's assessment is warranted.

The appellant contends overvaluation as the basis of the appeal. When market value is the basis of the appeal, the value 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). After analyzing the market evidence submitted, the Board finds the appellant has failed to meet this burden.

The Board first finds the parties disputed the subject's living area. The appellant's appraiser indicated the subject contains 1,288 square feet of living area, but included no floor plan or other drawing with measurements to support this figure. The board of review submitted the subject's property characteristic sheet, which depicts the subject as having 1,417 square feet of living area. The Board finds the appellant has failed to adequately demonstrate that the subject contains a living area different from that on the official property characteristic sheet.

The Board next finds the appellant submitted an appraisal of the subject property wherein the appraiser estimated the subject's market value at \$200,000 as of May 13, 2008, while the board of review submitted one comparable sale. The Board gave little weight to the market value estimate in the appellant's appraisal because the effective date of the report was nearly a year and a half after the subject's assessment date of January 1, 2007. Furthermore, the Board finds the subject's estimated market value as reflected by its assessment of \$18,759 and the Cook County 2007 three-year median level of assessments for Class 2 property of 10.12% is \$185,366. The appellant's appraisal has a market value estimate for the subject of \$200,000, which supports the subject's assessment. Therefore, no reduction in the subject's assessment is warranted pursuant to the appellant's overvaluation contention. Finally, the Board finds the subject's improvement assessment falls within the range of the board of review's equity comparables.

In conclusion, the Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence and the subject's assessment as determined 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.



Chairman



Member



Member



Member



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



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.