FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Patricia Jandura
DOCKET NO.: 07-30698.001-R-1
PARCEL NO.: 02-22-406-032-0000

The parties of record before the Property Tax Appeal Board are Patricia Jandura, the appellant; 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:

LAND:	$18,671
IMPR.:	$20,485
TOTAL:	$39,156

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 30,000 square foot parcel improved with a 57 year-old, one-story style frame dwelling that contains 2,035 square feet of living area. Features of the home include central air conditioning, a fireplace and a two-car attached garage. The subject is located in Palatine, Palatine Township, Cook County.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal of the subject property prepared by a certified and licensed appraiser. The appraiser utilized only the sales comparison approach, wherein he examined three comparable properties located 0.44 mile to 0.60 mile from the subject. The comparables consist of one-story style dwellings that range in size from 1,305 to 2,002 square feet of living area. The comparables range in age from 39 to 49 years and were generally similar to the subject in features. These homes were situated on lots that range in size from 9,375 to 10,153 square feet of land area and sold in September 2006 or April 2007 for

prices ranging from $298,000 to $343,000 or from $171.33 to $228.35 per square foot of living area including land. The appraiser adjusted the comparables for differences when compared to the subject, such as lot size condition, room count, living area, garage size and other amenities. After adjustments, the comparables had adjusted sales prices ranging from $386,500 to $394,500 or from $197.06 to $296.17 per square foot of living area including land. Based on this analysis, the appraiser estimated the subject's market value estimate at $390,000 as of the report's effective date of August 16, 2007.

In support of the inequity argument, the appellant submitted a grid analysis of four comparable properties located less than one block to 0.5 mile from the subject. The comparables consist of lots ranging in size from 26,572 to 29,900 square feet of land area and have land assessments ranging from $21,257 to $23,920 or $0.80 per square foot of land area. The subject has a land assessment of $24,000 or $0.80 per square foot of land area.

These same comparables are improved with one-story style frame or frame and masonry dwellings that range in age from 44 to 63 years and range in size from 1,159 to 1,706 square feet of living area. The comparables have full or partial basements and two-car garages. One comparable has central air conditioning. These properties have improvement assessments ranging from $520 to $19,050 or from $0.45 to $12.06 per square foot of living area. The subject has an improvement assessment of $27,268 or $13.40 per square foot of living area. Based on this evidence the appellant requested the subject's land assessment be reduced to $18,671 and its improvement assessment be reduced to $20,329.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $51,268 was disclosed. The subject has an estimated market value of approximately $510,637 or $250.93 per square foot of living area including land, as reflected by its assessment and Cook County's 2007 three-year median level of assessments for Class 2 property of 10.04%.

To demonstrate the subject was equitably assessed, the board of review submitted property detail sheets and a grid analysis of four comparable properties located in the same neighborhood code as the subject, as determined by the township assessor. The comparables have lots that range in size from 20,517 to 35,196 square feet and have land assessments ranging from $16,413 to $28,156 or $0.80 per square foot of land area. The comparables are improved with one-story style frame dwellings that range in age from 35 to 68 years and range in size from 1,844 to 2,598 square feet of living area. All the comparables have two-car garages, three have central air conditioning, three have a fireplace and two have full or partial basements, one of which is finished as a recreation room. These properties have improvement assessments ranging from $23,161 to $44,579 or from $11.89 to $17.16 per square foot of living area. One of these comparables was reported to have sold in January 2006 for $610,000 or $269.08

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 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 property's assessment is 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, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted an appraisal prepared by a certified appraiser with a market value estimate of $390,000 as of the report's effective date of August 16, 2007, while the board of review submitted information on one comparable sale. The Board gave less weight to the board of review's sole comparable sale because it was dissimilar in foundation compared to the subject and was also significantly newer. The Board finds the best evidence of the subject's market value is found in the appellant's appraisal, wherein the appraiser, after making reasonable adjustments to his comparables' sales prices, indicated a relatively tight range of value for the subject from $386,500 to $394,500. The subject's estimated market value as reflected by its assessment of $510,637 or $250.93 per square foot of living area including land is in excess of the appellant's appraisal. Based on this analysis, the Property Tax Appeal Board finds the subject had a market value as of its January 1, 2007 assessment date of $390,000. Since market value has been established, the 2007 Cook County three-year median level of assessments for Class 2 property of 10.04% shall apply.

The appellant also argued unequal treatment in the assessment process as a basis of the appeal. 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 met this burden.

With respect to the land inequity contention, the Board finds the parties submitted eight comparables, all of which had land assessments of $0.80 per square foot of land area, identical to the subject.

With respect to the improvement inequity contention, the Board gave less weight to the appellant's comparables and the board of review's comparable #3 because these homes differed significantly in living area when compared to the subject. The remaining comparables had improvement assessments ranging from $11.89 to $16.71 per square foot of living area. The subject's improvement assessment of $10.07 per square foot of living area after the reduction based on the market finding herein falls below this range. Therefore, the Board finds no additional reduction in the subject's assessment is warranted after the reduction granted pursuant to the appellant's successful overvaluation argument.

In conclusion, the Board finds the appellant has proven overvaluation by a preponderance of the evidence and the subject's assessment as determined by the board of review is incorrect and a 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.