



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

APPELLANT: Markus Sleuwen
DOCKET NO.: 08-20438.001-R-1
PARCEL NO.: 15-01-105-013-0000

The parties of record before the Property Tax Appeal Board are Markus Sleuwen, 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: \$ 14,480
IMPR.: \$ 84,056
TOTAL: \$ 98,536

Subject only to the State multiplier as applicable.

ANALYSIS

The record disclosed that the subject property consists of two dwellings sited on a single 9,050 square foot parcel. Improvement #1 consists of an 81-year-old, two-story, single-family dwelling of masonry construction containing 2,340 square feet of living area with two and one-half bathrooms, a partial-finished basement, central air-conditioning, a fireplace and a two-car detached garage. Improvement #2 consists of a two-story, four-year-old, single-family dwelling of masonry construction containing 1,216 square feet of living area with central air-conditioning.

The appellant, Markus Sleuwen, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The land assessment is not at issue. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted an eight-page brief; photographs of the subject property, a location map and a copy of the board of review's final decision. In addition, the appellant provided eleven pages of listings for various

properties located within the subject's neighborhood reflecting the individual property index number, address, age, construction, size, total assessed value, assessed value per square foot, land size, land assessment per square foot and number of bathrooms for each property.

Based on the appellant's documents, the four suggested comparables offered by the appellant consist of two-story, single-family dwellings of masonry construction located within two blocks of the subject. The improvements range in size from 2,376 to 2,726 square feet of living area and range in age from 68 to 82 years old. The comparables contain one and one-half, two or two and one-half bathrooms, a finished or unfinished basement, central air-conditioning, a fireplace and a two-car detached garage. The improvement assessments range from \$21.58 to \$24.72 per square foot of living area.

At hearing, the appellant stated that four years ago the appellant demolished the existing structure (defined in the River Forest Zoning Code as an accessory building) and replaced the same with a new accessory building or Improvement #2. The appellant also stated that the majority of the first floor of the new accessory building consists of a two-car garage and storage area as well as an open area with exercise equipment and office. The appellant further stated that the second floor consists of a multi-purpose room and open air deck. In conclusion, the appellant argued that based on the River Forest Zoning Code, Improvement #2, should not be considered habitable space or living area and therefore, should not be assessed. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total improvement assessment of \$84,056 was disclosed. Of the total improvement assessment, \$52,085 or \$22.26 per square foot of living area is allocated to Improvement #1 and \$31,971 or \$26.29 per square foot is allocated to Improvement #2. In addition, the board of review provided a copy of the subject's property characteristic printouts as well as copies of documentation from the board of review level complaint file.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 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.

The appellant stated that four years ago the appellant demolished the existing structure (defined in the River Forest Zoning Code as an accessory building) and replaced the same with a new accessory building or Improvement #2. The appellant also stated that the majority of the first floor of the new accessory building consists of a two-car garage and storage area as well as an open area with exercise equipment and office. The appellant further stated that the second floor consists of a multi-purpose room and open air deck. In conclusion, the appellant argued that based on the River Forest Zoning Code, Improvement #2, should not be considered habitable space or living area and therefore, should not be assessed.

The Property Tax Appeal Board finds this argument is not within its purview or jurisdiction. The Board further finds that any change in the status of a dwelling is the responsibility of the assessor's office. In addition, it is not within the jurisdiction of the Property Tax Appeal Board to establish assessments or classification of property for taxation purposes based on use, again this is the assessor's responsibility. Therefore, the Property Tax Appeal Board finds the appellant's argument unpersuasive.

Next, regarding the inequity of Improvement #1's assessment, the Board finds the appellant's comparables to be similar to the subject in size, age, amenities, construction and location and have improvement assessments ranging from \$21.58 to \$24.72 per square foot of living area. The subject's per square foot improvement assessment of \$22.26 falls within the range established by these properties. After considering adjustments and the differences in the appellant's suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by similar properties contained in the record.

Finally, the appellant provided eleven pages of listings for various properties located within the subject's neighborhood reflecting the individual property index number, address, age, construction, size, total assessed value, assessed value per square foot, land size, land assessment per square foot and number of bathrooms for each property. The Board finds these listings without merit in that the classification code, type of property, design and amenities for each property were not provided.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject improvements were inequitably assessed by clear and convincing evidence and a reduction 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 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: 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.