



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

APPELLANT:   Lovely & Joseph Philip  
DOCKET NO.:   08-21788.001-R-1  
PARCEL NO.:   05-29-103-034-0000

The parties of record before the Property Tax Appeal Board are Lovely & Joseph Philip, the appellants, by attorney Howard W. Melton of Howard W. Melton and Associates in Chicago; 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:   \$102,111  
IMPR.:   \$241,686  
TOTAL:   \$343,797**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 6,564 square feet of living area. The dwelling is 42 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 3-car garage.

The appellants' appeal is based on unequal treatment in the assessment process and overvaluation. In support of the unequal treatment argument the appellants submitted information on four comparable properties described as two-story frame, masonry or frame and masonry dwellings that range in age from 48 to 79 years old. The comparable dwellings range in size from 4,949 to 6,246 square feet of living area. Two comparables have a full unfinished basement, one comparable has a partial unfinished basement and one comparable does not have a basement. Three comparables have central air conditioning. Two comparables have two fireplaces, one comparable has four fireplaces and one comparable has a single fireplace. Each comparable has a garage ranging from 2-car to 3.5-car. The comparables have improvement assessments ranging from \$24.64 to \$34.91 per square foot of living area. The subject's improvement assessment is \$36.80 per square foot of living area. The appellants also submitted

information on four comparable sales, however, these comparables do not have detailed descriptive information other than the age, size, and neighborhood code. These properties had different neighborhood codes than the subject. The sales occurred from 2005 to 2008 for prices that ranged from \$1,225,000 to \$2,150,000 or from \$265.32 to \$312.63 per square foot of living area. The appellant also provided a copy of a newspaper article discussing the downward trend of the housing market.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story masonry dwellings that range in age from 35 to 48 years old. The dwellings range in size from 5,758 to 5,978 square feet of living area. Two comparables have a full unfinished basement, one comparable has a partial basement finished with a recreation room and one comparable has a partial unfinished basement. Each comparable has central air conditioning and a 3-car garage. Two comparables have three fireplaces and two comparables have two fireplaces. These properties have improvement assessments ranging from \$38.88 to \$46.36 per square foot of living area. 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 appellants contend unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board finds the comparables submitted by the board of review were most similar to the subject in location, size, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$38.88 to \$46.36 per square foot of living area. The subject's improvement assessment of \$36.82 per square foot of living area is below the range established by the most similar comparables.

The appellants also contend overvaluation based on comparable sales. 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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellants did not meet this burden of proof and a

reduction in the subject's assessment is not warranted on this basis.

In support of their overvaluation argument the appellants provided limited information on four comparable sales. The Board finds the descriptive data provided by the appellants did not include physical characteristics about the comparables such as design, exterior construction and features. The Board finds that without this information it is unable to make a finding that these properties are sufficiently similar to the subject to establish the subject's market value as of the assessment date at issue. Based on this lack of data, the Board finds the appellants did not submit sufficient evidence to satisfy their burden of going forward to challenge the correctness of the property's assessment on this issue.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and 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 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: December 23, 2010

*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.