



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

APPELLANT: William Guthrie
DOCKET NO.: 08-22837.001-R-2
PARCEL NO.: 05-21-202-002-0000

The parties of record before the Property Tax Appeal Board are William Guthrie, the appellant, 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: \$ 103,320
IMPR.: \$ 320,936
TOTAL: \$ 424,256

Subject only to the State multiplier as applicable.

ANALYSIS

The subject is an approximately 88-year-old, two-story, frame dwelling with 4,861 square feet of living area, central air conditioning, two fireplaces, a four-car garage and a full, unfinished basement.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation as the bases of the appeal.

In support of the equity argument, the appellant submitted a grid analysis detailing four suggested comparable properties. None is located in the same assessor's assigned neighborhood code as the subject and the appellant did not indicate their proximity to the subject. The address of one indicates it is two blocks from the subject on the same street. The two-story, frame, masonry or frame and masonry dwellings have central air conditioning and one to four fireplaces. Three have two-car or four-car garages. The appellant did not indicate whether they have basements. They are three to 94 years old. Their living areas are 4,826 to 6,265 square feet in size, and they have improvement assessments ranging from \$18.39 to \$46.10 per square foot. The subject property has an improvement assessment of \$66.02 per square foot.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In support of the overvaluation claim the appellant submitted sales information on 12 comparable properties. None is located in an area with the same assessor's assessment neighborhood code as the subject, and their proximity in relation to the subject was not disclosed. The appellant's comparables are one to 85 years old and contain 4,834 to 7,362 square feet of living area. The appellant did not fill out property characteristic details of the comparables in the grid sheets, but the backup documents in the appellant's filings indicate the one-story, one and one-half story and two-story, frame, masonry and frame and masonry dwellings have one to four fireplaces. Eleven have basements, four of which include recreation areas, eleven have one and one-half car to four-car garages, and nine have central air conditioning. The comparables sold from 2005 to 2008 for \$1,400,000 to \$2,775,000 or \$265.32 to \$422.98 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$424,256 was disclosed. The subject's assessment reflects an estimated market value of \$4,419,333 or \$909.14 per square foot of living area including land using the three-year median level of assessment for Cook County Class 2, residential property as determined by the Illinois Department of Revenue of 9.6 percent for 2008.

With respect to the equity issue, the board of review submitted a spreadsheet and property characteristic sheets with information on four comparable properties located in the same assessor's assigned neighborhood code as the subject. Three are located within one or two blocks of the subject on the same street. The two-story, frame, stucco or masonry dwellings have full, unfinished basements, two-car or three-car garages and one to three fireplaces. Three have central air conditioning. They are 82 to 119 years old. They have 4,249 to 4,849 square feet of living area, and their improvement assessments are \$66.02 to \$73.47 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review did not offer any evidence with respect to the appellant's overvaluation argument.

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 that a reduction in the subject's assessment is not warranted.

The appellant's first 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 parties offered assessment data on a total of eight equity comparables. The appellant's comparables are located in areas with different assessor's assigned neighborhood codes than the subject and are given reduced weight in the Board's analysis except for comparable #4 for which the address indicates it is close to the subject. The board of review's comparables are located in an area with the same neighborhood code as the subject, and three are within two blocks of the subject on the same street. These five comparables have improvement assessments of \$34.50 to \$73.47 per square foot. The subject's \$60.02 per-square-foot improvement assessment is within that range and is lower than four of the five comparables. After considering adjustments and differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's current per square foot improvement assessment is supported by the most comparable properties contained in the record.

The appellant also argued the subject is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellants have not met this burden.

The record contains information on the sales of 12 suggested comparable properties offered for the Board's consideration by the appellant. The appellant's comparables are located in areas with different neighborhood codes than the subject, and the appellant did not indicate their proximity to the subject. All of the comparables except #4 and #8 differ significantly from the subject in size, age or design. Comparable #8 differs from the subject in exterior construction, it lacks central air conditioning, it has only a one and one-half car garage and it has only a partial basement. Of all twelve comparables, only #4 is truly comparable to the subject. The Board finds that a single comparable is insufficient to meet the burden of proof that the subject is overvalued. Additionally, the appellant did not indicate that comparable's proximity to the subject. After considering the evidence the Board finds the appellant has not proven by a preponderance of the evidence that the subject is overvalued and no reduction is warranted on that basis.

As a result of this analysis, the Board finds the appellant has not adequately demonstrated that the subject dwelling is inequitably assessed by clear and convincing evidence nor that the subject is overvalued by a preponderance of the 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: January 21, 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.