



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

APPELLANT: Michael Cubon
DOCKET NO.: 08-22985.001-R-1
PARCEL NO.: 09-34-402-019-0000

The parties of record before the Property Tax Appeal Board are Michael Cubon, 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: \$9,625
IMPR.: \$57,529
TOTAL: \$67,154

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 2-story dwelling of masonry construction containing 1,040 square feet of living area. The dwelling is 64 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2-car garage¹.

The appellant's appeal is based on unequal treatment in the assessment process and overvaluation. In support of the equity argument, the appellant submitted information on three comparable properties described as 2-story masonry dwellings all approximately 62 years old. The comparable dwellings range in size from 1,448 to 1,616 square feet of living area. All comparables feature full or partial basements, one of which is finished. All have central air conditioning, fireplaces and 1 or 1½-car garages. The comparables have improvement assessments ranging from \$27.75 to \$29.26 per square foot of living area. The subject's improvement assessment is \$57,529 or \$55.32 per square foot of living area.

¹ The appellant claims the dwelling features 2,100 square feet of living area, central air conditioning, a fireplace and a 2-car garage. The additional square footage of living area appears to be attributable to the new construction.

In support of the overvaluation argument, the appellant stated he began working on a 2-story addition to the subject dwelling in September 2005 anticipating completion in July 2009 since he was doing the work himself. According to the appellant and the attached documentation the addition was assessed in 2006 which increased the subject's improvement assessment by \$19,962, from \$25,467 to \$45,429. The appellant's property was reassessed in 2007 during the general assessment period and the improvement assessment increased an additional \$12,100 to \$57,529. The board of review subsequently reduced the improvement assessment \$14,507 to \$43,022. The appellant claims this reduction was not carried forward to 2008. This claim is supported by the property characteristics sheet submitted by the board of review indicating the 2008 proposed improvement assessment would increase by \$14,507 to \$57,529. Based on this evidence, 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 final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of 2-story masonry dwellings all 63 years old and containing either 966 or 1,080 square feet of living area. All comparables feature full basements, one of which is finished. Three have 1½ or 2-car garages. These properties have improvement assessments ranging from \$36.00 to \$43.22 per square foot of living area. The board of review's evidence disclosed the original portion of the subject dwelling contained 1,040 square feet of living area and had an improvement assessment of \$37,567 or \$36.12 per square foot of living area. The board of review's evidence further disclosed the new construction was assessed at \$19,962 and was classified as a 2-88 property receiving a home improvement exemption. 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 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 must be proven 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 an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

The Board finds the appellant presented no evidence of market value to challenge the subject's assessment based on overvaluation. The appellant presented no appraisal, comparable sales or construction costs that demonstrated the assessment of the subject property was excessive in relation to the property's market value.

The appellant also contends 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 appellant has not met this burden.

The comparables submitted by the appellant were significantly larger than the subject and therefore received less weight in the Board's analysis. The Board finds the comparables submitted by the board of review most similar to the subject in size, style, exterior construction, features and age. These comparable had improvement assessments that ranged from \$36.00 to \$43.22 per square foot of living area. The subject's improvement assessment, excluding the amount attributed to the addition, was \$37,567 or \$36.12 per square foot of living area which is within the range established by these most similar comparables. 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 no reduction is warranted based on equity.

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: June 24, 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.