



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

APPELLANT: Cynthia Cycon  
DOCKET NO.: 08-22998.001-R-1  
PARCEL NO.: 09-36-321-003-0000

The parties of record before the Property Tax Appeal Board are Cynthia Cycon, 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:** \$9,072  
**IMPR.:** \$63,068  
**TOTAL:** \$72,140

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction containing 2,803 square feet of living area. The dwelling is approximately 8 years old. Features include a full unfinished basement, central air conditioning, a fireplace and a two-car detached garage.<sup>1</sup>

Although the appellant indicated on the petition that the basis of the appeal was overvaluation, the evidence supplied was based on both overvaluation and unequal treatment in the assessment process. In support of the overvaluation argument the appellant submitted 11 suggested comparable sales. The comparable sales consist of two-story dwellings that range in age from 1 to 14 years and are all located in Park Ridge. The dwellings range in size from 2,786 to 6,600 square feet of living area. The appellant offered no foundation type or other feature descriptions for the comparables. The comparables sold from January 2008 to December 2009 for prices ranging from \$635,000 to

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<sup>1</sup> The appellant reported in rebuttal that the subject improvement has approximately 2,645 square feet of living area, a fireplace and a two-car detached garage, where the board of review reports 2,803 square feet of living area, no fireplace and no garage.

\$1,177,500 or from \$96.21 to \$322.33 per square foot of living area including land. For each of these sales, the appellant reported the amount and percentage of "lower taxes" on these properties. The record also indicates the subject sold in September 2001 for \$660,000 or \$235.46 per square foot of living area including land. In addition, the appellant submitted the following; nine 2009 sales with no descriptions other than address, lot size and age; four improved sales without dates of sale; and eight offerings with no descriptions.

As to the inequity argument, the appellant submitted a grid analysis of three suggested comparables. The comparables consist of two-story masonry or frame and masonry dwellings that range in age from 1 to 60 years old and range in size from 2,061 to 2,915 square feet of living area. Features include full finished basements, central air conditioning, a fireplace and two-car detached garages. The comparables have improvement assessments ranging from \$38,951 to \$57,405 or from \$14.76 to \$21.29 per square foot of living area. The subject's improvement assessment is \$63,068 or \$22.50 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$66,413.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$72,140 was disclosed. The subject's assessment reflects an estimated market value of \$751,458 or \$268.09 per square foot of living area including land using the Cook County 2008 three-year median level of assessment for class 2 property of 9.60% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code 1910.59(c)(2)).

The board of review submitted 20 comparable sales in support of the subject's estimated market value. However, detailed information regarding each sale comparable was not disclosed.

In support of the subject's assessment, the board of review submitted a grid analysis of four suggested comparable properties. The comparables consist of two-story frame and masonry dwellings that range in age from 4 to 8 years and range in size from 2,699 to 2,794 square feet of living area. Features include full or partial basements, either unfinished or finished as a recreational room and a fireplace. Three comparables have central air conditioning and three comparables have a two-car garage. The comparables have improvement assessments ranging from \$72,143 to \$76,288 or from \$26.68 to \$28.09 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a copy of the subject's 2009 Notice of Proposed Assessed Valuation and a brief claiming that since the 2009 assessment was lowered that should support a lower 2008 assessment. The brief also includes a complaint that the board of review's comparables are outside a four block radius from the subject property and comparable #2 had its 2008

assessment lowered. The appellant further complains that the subject has 2,645 square feet of living area not 2,803 as reported by the board of review.

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 argued in part 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, 331Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

In support of this claim, the appellant submitted 11 suggested comparable sales. The comparables sold from January 2008 to December 2009 for prices ranging from \$635,000 to \$1,177,500 or from \$96.21 to \$322.33 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$751,458 or \$268.09 per square foot of living area including land. The Board finds the subject's estimated market value is within the range established by the appellant's comparable sales.

Part of the appellant's argument concerned the lesser property taxes paid on these sale comparables. The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code 1910.10(f)). An individual property tax bill is impacted by many different factors including applicable taxing districts and exemptions, freezes and other matters specific to a given property. The jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of the subject, not the property tax bill.

The appellant also contends unequal treatment in the subject's improvement assessment. 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 Board finds that both parties submitted a total of seven comparable properties. The Board gave less weight to the appellant's comparable #3 due to its age when compared to the subject property. The Board finds the remaining six comparables

were very similar to the subject in age size and exterior construction. These properties have improvement assessments ranging from \$38,951 to \$76,288 or from \$14.76 to \$28.09 per square foot of living area. The subject's improvement assessment of \$63,068 or \$22.50 per square foot of living area falls within the range established by these comparables. The Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

Lastly, the appellant noted that the 2009 assessment of the subject property was reduced. The Property Tax Appeal Board takes notice that the level of assessment under the Cook County Ordinance changed for residential property from 16% in 2008 to 10% in 2009. Therefore, the Property Tax Appeal Board finds the subject's reduction in the subject's 2009 assessment is not dispositive of the 2008 assessment.

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.