



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

APPELLANT: Stephen Maier
DOCKET NO.: 08-23414.001-R-1
PARCEL NO.: 23-27-203-040-0000

The parties of record before the Property Tax Appeal Board are Stephen Maier, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 18,695
IMPR.: \$ 45,455
TOTAL: \$ 64,150

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 46,739 square foot parcel improved with a 38-year-old, two-story, single-family dwelling of frame and masonry construction located in Palos Township, Cook County. Features of the residence include three and one-half bathrooms, a partial-unfinished basement, air-conditioning, a fireplace and a four-car attached garage. The appellant's petition suggests the subject dwelling contains 3,510 square feet of living area, while the board of review's documents indicate the subject contains 4,134 square feet. In support of this claim, the appellant submitted the following; the subject's plat of survey, blueprints as well as photographs. At hearing the appellant also submitted the assessor's property printout for the subject dated June 15, 2011 disclosing the subject contains 3,510 square feet of living area.

The appellant, Stephen Maier, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on seven properties suggested as comparable to the

subject. At hearing, the appellant withdrew comparables five, six and seven. The appellant also submitted photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. In addition, the appellant provided copies of the following: an Assessor's parcel map, two Sidwell property maps and a letter from the Village of Palos Park. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of frame, stucco or frame and masonry construction located within two miles of the subject. The improvements range in size from 3,505 to 3,767 square feet of living area and range in age from 17 to 48 years old. The comparables contain from two to three and one-half bathrooms and central air-conditioning. Three comparables have a finished or unfinished basement and three comparables contain a fireplace as well as a multi-car attached garage. The improvement assessments range from \$6.53 to \$10.33 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant argued that the subject dwelling contains 3,510 square feet of living area and provided a copy of the assessor's property printout dated June 15, 2011.

In addition, the appellant stated there is a private paved road and easement running through the north side or rear portion of the subject property. The appellant also stated the easement is for village and public utility. The appellant testified that for the past 20 years, the Village of Palos Park maintained the road, however in 2008, maintenance was discontinued. The appellant argued that he does not use the road and has no beneficial interest in having a road or easement running through the rear portion of the property. The appellant argued that the easement is not under his control and diminishes the value of the subject property. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$67,243. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,647 to 3,197 square feet of living area and range in age from 31 to 40 years old. The comparables contain two and one-half, three or three and one-half bathrooms, a full-unfinished or partial-finished basement, central air-conditioning, a fireplace and a two-car garage. The improvement assessments range from \$12.52 to \$15.88 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

At hearing, the board's representative indicated that the board's comparables are similar to the subject in exterior construction, age, amenities and location. 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 a reduction is warranted.

The first issue before the Board is the correct square footage attributable to the subject improvement. The Board finds that the appellant substantiated the claim that the subject's square footage is different than the public record presented by the board of review. The appellant provided a copy of the assessor's property printout dated June 15, 2011 disclosing the subject contains 3,510 square feet of living area. Consequently, the Board finds the subject contains 3,510 square feet of living area. The subject's improvement assessment is \$48,548 or \$13.83 per square foot of living area, based on 3,510 square feet.

Next, the Board finds the appellant's comparable two and the board of review's comparables one and three to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, amenities, age, design and location and have improvement assessments ranging from \$6.53 to \$13.78 per square foot of living area. The subject's per square foot improvement assessment of \$13.83, based on 3,510 square feet, falls above the range established by these properties. The Board further finds the five remaining comparables differ from the subject in improvement size and/or exterior construction and accorded less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the most similar properties contained in the record.

Finally, the appellant stated there is a private paved road and easement running through the north side or rear portion of the subject property. The appellant also stated the easement is for village and public utility. The appellant testified that for the past 20 years, the Village of Palos Park maintained the road, however in 2008, maintenance was discontinued. The appellant argued that the easement is not under his control and diminishes the value of the subject property. The Board finds this argument unpersuasive in that the appellant failed to provide any evidence

to show how the subject's market value was negatively impacted by the private road and easement.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is 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

Frank J. Grief

Member

Member

Mario M. Louie

William R. Lerbis

Member

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: September 23, 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.