



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

APPELLANT: Michael Mohar
DOCKET NO.: 08-23419.001-R-1
PARCEL NO.: 09-35-319-032-0000

The parties of record before the Property Tax Appeal Board are Michael Mohar, the appellant, by attorney Joel R. Monarch 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: \$8,928
IMPR.: \$85,748
TOTAL: \$94,676

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 2,754 square feet of living area. The dwelling is 2 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on five comparable properties described as two-story masonry dwellings that range in age from 4 to 5 years old. The comparable dwellings range in size from 2,768 to 2,911 square feet of living area. Features include full basements, central air conditioning, and two-car garages. One of the comparables has a finished recreation room in the basement. Three of the comparables have only one fireplace, one has two fireplaces, and the fifth comparable does not have a fireplace. The comparables have improvement assessments ranging from \$70,800 to \$77,782 or from \$24.93 to \$26.86 per square foot of living area. The subject's improvement assessment is \$85,748 or \$31.14 per square foot of living area. 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 three comparable properties consisting of two-story masonry dwellings that range in age from 1 to 2 years old. The dwellings range in size from 2,698 to 2,932 square feet of living area. Features include full basements, central air conditioning, two car garages, and one or two fireplaces. One of the comparables has finished recreation room area in its basement. The comparables have improvement assessments ranging from \$10,689 to \$87,238 or from \$3.65 to \$32.33 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 appellant 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 Board finds all of the comparables submitted by both parties to be similar to the subject in location, size, style, exterior construction, age and features. Outside of square footage, the majority of the comparables only had one physical characteristic that was different than the subject and would require an adjustment in their assessment to reflect the subject. Two of the comparables were considered superior to the subject, and four comparables were considered inferior to the subject property. These differences were accounted for primarily due to the existence of either finished basement area, or an extra or second fireplace that the subject has and the comparables do not. The "superior" properties had assessments ranging from \$70,800 to \$87,238 or from \$24.93 to \$32.33 per square foot of living area. The "inferior" comparable properties had assessments ranging from \$72,260 to \$86,087 or from \$25.05 to \$31.06 per square foot of living area. The subject's improvement assessment of \$85,748 or \$31.14 per square foot of living is within the range of the assessments of properties considered inferior or superior to the subject property. Based upon the foregoing analysis, the Property Tax Appeal Board finds that the subject's improvement assessment is supported by the assessments of the comparable properties and that a reduction in the subject's improvement 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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 21, 2012

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.