



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

APPELLANT: Sean Sullivan
DOCKET NO.: 08-25058.001-R-1
PARCEL NO.: 18-05-417-012-0000

The parties of record before the Property Tax Appeal Board are Sean Sullivan, 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: \$10,304
IMPR.: \$85,350
TOTAL: \$95,654

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 11,187 square feet is improved with a two-story dwelling of masonry construction containing 3,334 square feet of living area.¹ The dwelling is approximately 6 years old and features a full finished basement, central air conditioning, a fireplace and a two-car attached garage.

The appellant submitted the subject's plat of survey, which includes dimensions for both lot and improvement. The board of review submitted no evidence as to lot or improvement size to refute the appellant's size arguments. The Board finds the subject has a lot size of 11,187 square feet of land area and an improvement size of 3,334 square feet of living area.

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

¹ The appellant reports the subject property as having 11,187 square feet of land area and 3,334 square feet of living area, while the board of review reports the subject as having 11,200 square feet of land area and 3,509 square feet of living area.

In support of the land inequity argument, the appellant submitted land assessment information on four comparable properties, two of which are on the same block as the subject. The comparable lots are either 7,800 or 11,675 square feet of land area and have land assessments of either 7,176 or 10,740. These comparables are assessed at a rate of \$0.92 per square foot of land area. The subject has a land assessment of \$10,304 or \$0.92 per square foot of land area.

In support of the improvement inequity argument, the appellant submitted a grid analysis with improvement information on the same four comparables used to support the land inequity contention. The comparables were reported to consist of two-story style stucco or masonry dwellings that are 7 or 25 years old and range in size from 3,010 to 3,555 square feet of living area. Features of the comparables include full basements that are either finished or unfinished, central air conditioning, a fireplace and either a two or two and one-half car garage. These properties have improvement assessments ranging from \$66,324 to \$84,046 or from \$18.66 to \$27.70 per square foot of living area. The subject has an improvement assessment of \$89,830 or \$26.94 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales information on one of the comparables used to support the inequity argument. The comparable sold in January 2008 for \$735,000 or \$206.75 per square foot of living area including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$90,049.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$100,134 was disclosed. The subject has an estimated market value of \$1,043,063 or \$312.86 per square foot of living area including land, as reflected by its assessment and Cook County's 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)).

In support of the subject's assessment, the board of review submitted information on four comparables located in the same assessor's assigned neighborhood code as the subject. The comparables have parcels of 7,000 or 10,700 square feet of land area and land assessments of \$6,440 or \$9,844 or \$0.92 per square foot of land area. The same four comparables are improved with two-story masonry dwellings that are either 4 or 7 years old. The dwellings range in size from 3,270 to 3,776 square feet of living area. The comparables have full or partial basements either finished or unfinished. Other features include central air conditioning, between one and three fireplaces and two-car garages. The comparables have improvement assessments ranging from \$83,712 to \$99,625 or from \$25.60 to \$26.38 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review submitted no comparable sales or other evidence in support of the subject's estimated market value to refute the appellant's overvaluation argument.

In rebuttal, the appellant submitted a brief along with a copy of the original complaint. The brief again addresses the incorrect lot size and improvement square footage of the subject property, as well as the differences between property values between La Grange and Western Springs.

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 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 the appellant has not met this burden. However, due to the incorrect lot and improvement sizes, the Board finds a reduction is warranted.

Regarding the land inequity contention, the Board finds the parties submitted a total of eight comparables. All the comparables had land assessments of \$0.92 per square foot of land area. The Board finds the subject's land assessment is equitable.

As to the improvement inequity argument, the Board finds the parties submitted a total of eight comparables. The Board gave less weight to the appellant's comparable #3 due to age when compared to the subject and comparable #4 due to its dissimilar exterior construction. The Board gave less weight to the board of review's comparable #2 due to its partial basement unlike the subject property. The Board finds the remaining five properties were very similar to the subject in location, age, size and exterior construction. These comparables have improvement assessments ranging from \$66,324 to \$99,625 or from \$18.66 to \$27.70 per square foot of living area. The subject's improvement assessment is \$89,830 or \$26.94 per square foot of living area. The most similar comparables are the appellant's comparable #1 and the board of review's comparable #1. These two properties have improvement assessments of \$18.66 and \$26.35 per square foot of living area which is below the subject's improvement assessment on a square foot basis. Therefore, the Board finds a reduction in the subject's improvement assessment is warranted.

The appellant also argued overvaluation as a basis of the appeal. 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.2nd 1256 (2nd Dist.2000). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the appellant submitted one comparable sale in support of the overvaluation contention while the board of review submitted no comparable sales. The Board finds one comparable is insufficient evidence to prove overvaluation.

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 M. Louie

Member

Shawn R. Lerski

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.