



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

APPELLANT: Jill Mirkovic
DOCKET NO.: 08-25337.001-R-1
PARCEL NO.: 04-24-101-064-0000

The parties of record before the Property Tax Appeal Board are Jill Mirkovic, 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: \$29,739
IMPR: \$84,575
TOTAL: \$114,314

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of frame and masonry construction containing 3,383 square feet of living area. The dwelling is 59 years old. Features of the home include a crawl-space foundation, central air conditioning, and four fireplaces. The subject site of 43,734 square feet of land area is located in Northfield, Northfield Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity in the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment. The appellant submitted various assessment analyses (see Schedule 1 (Ex. 3) and Schedule 2 with support in Exhibits 4, 5 & 6) on 16 comparable properties located in the same assessment neighborhood code as the subject as defined by the local assessor. In addition, the appellant completed Sec. V of the appeal petition detailing the same 16 assessment comparables. The comparables were described Class 2-78, two-story masonry or frame and masonry dwellings that contain from 3,068 to 3,791 square feet of living area. The dwellings range in age from 26 to 60 years old. Fifteen comparables have

partial or full basements, six of which include finished area; one comparable has a concrete slab foundation. Twelve comparables have central air conditioning. The comparables have from one to three fireplaces and two to three-car garages. The comparables have improvement assessments ranging from \$67,062 to \$90,198 or from \$17.69 to \$27.51 per square foot of living area. The subject's improvement assessment is \$123,384 or \$36.47 per square foot of living area.

The appellant also reported that the subject property received a proposed reduced assessment for 2009 to \$107,194.¹

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$79,500 or \$23.50 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$153,123 was disclosed. The board of review presented descriptions and assessment information on four comparable properties and a list of 20 sales from Northfield Township. The four comparables consist of one-story or two-story frame, stucco or masonry dwellings that are located in the same assessment neighborhood code as the subject as defined by the local assessor. The dwellings range in age from 42 to 56 years old and range in size from 2,580 to 4,976 square feet of living area. Three comparables have partial basements, one of which is finished as a recreation room. Three of the comparables have central air conditioning and each has one to three fireplaces and a two-car or three-car garage. These properties have improvement assessments ranging from \$77,775 to \$122,710 or from \$19.45 to \$32.68 per square foot of living area. In addition, the board of review submitted a list of 20 sales from Northfield Township. However, no descriptive information or analysis was provided for comparison to the subject.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a nine page brief criticizing the comparables and sales data submitted by the board of review and amplifying the appropriateness of appellant's own comparables.

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 warranted.

¹ The Property Tax Appeal Board recognizes that the level of assessment for Class 2 properties under the County Real Property Assessment Classification Ordinance was changed from 16% in 2008 to 10% in 2009. (See Ordinance 08-O-51, adopted September 17, 2008).

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). 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 met this burden.

The Board finds that both parties' submitted descriptions and assessment information on 20 suggested comparable properties, as well as the list of 20 sales from Northfield Township submitted by the board of review. All of the comparables have the superior feature of a garage which is not enjoyed by the subject. Moreover, 19 of the suggested comparables have a basement, whether finished or unfinished, which the subject does not have in light of its crawl-space foundation. Besides the foregoing differences reflected in virtually all of the comparables, the Board has given less weight to appellant's comparables #1, #2, #7, #8 and #14 for differences in age and/or dwelling size. The Board, likewise, has given less weight to all of the board of review's comparables due to their dissimilar dwelling size as compared to the subject and dissimilar exterior construction. The Board gave no weight to the list of 20 sales from Northfield Township submitted by the board of review due to the lack of descriptive detail necessary for a meaningful comparative analysis. Moreover, market value data such as these sales is not responsive to the appellant's lack of assessment uniformity argument.

The Board finds the remaining eleven comparables submitted by the appellant were most similar to the subject in location, size and age. These comparables have improvement assessments ranging from \$67,062 to \$79,696 or from \$17.69 to \$25.98 per square foot of living area. The subject's improvement of \$123,384 or \$36.47 per square foot of living area falls above the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's improvement assessment 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.



Chairman



Member



Member



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: February 24, 2012



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.