



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

APPELLANT: Andy Zeglen
DOCKET NO.: 08-25483.001-R-1
PARCEL NO.: 22-34-109-010-0000

The parties of record before the Property Tax Appeal Board are Andy Zeglen, 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: \$ 12,366
IMPR: \$ 87,318
TOTAL: \$ 99,684

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 17,176 square foot land parcel improved with a four-year old, two-story, masonry, single-family dwelling. The improvement contains amenities such as: four bathrooms, three fireplaces, and a three and one-half car garage.

The appellant argued that: the subject's improvement size was incorrect, that there was unequal treatment in the assessment process, and that the subject's assessment increased at a greater percentage than other properties as the bases of this appeal.

As to the subject's improvement size, the appellant testified that the building's size of 4,280 square feet of living area was based upon the blueprints submitted to the village in order to obtain building permits. In contrast, the board of review asserted that the subject contains 4,620 square feet of living area, while submitting a copy of the assessor's property characteristic printout for the subject.

In support of the equity argument, the appellant submitted photographs, descriptive and assessment data for eight suggested comparables located either on the subject's block or within the subject's subdivision. The properties were improved with a two-story, single-family dwelling with masonry exterior construction.

They range: in fireplaces from one to four; in bathrooms from three to six; in age from seven to 13 years; in size from 3,372 to 3,900 square feet of living area; and in improvement assessments from \$11.85 to \$19.18 per square foot. Amenities include a full basement with garage area that ranged from three to four cars. In addition, the appellant disclosed that properties #1, #3 and #8 are all cited adjacent to a golf course, while property #4 included an in-ground pool on the property. The subject's improvement assessment is \$20.40 per square foot of living area. Furthermore, the properties ranged in land size from 15,000 to 22,000 square feet and in land assessments from \$12,600 to \$23,760.

Moreover, the appellant provided sales data regarding properties #5 through #8. These properties sold from October, 2006, to June, 2008, for prices that ranged from \$610,000 to \$700,000, or from \$169.86 to \$187.02. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant testified that the subject property suffers from power lines located adjacent to the subject, which he asserted diminished the property's market value. In support of this assertion, the appellant submitted without objection from the board of review Appellant's Hearing Exhibit #1. This Exhibit is a color photograph of the subject reflected the power lines located adjacent to the property. The appellant indicated that this photograph correctly depicts the property as of the assessment date at issue. He also testified that his eight suggested comparables are not located near the power lines.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$87,318. At hearing the board of review's representative requested that property #2 be withdrawn from consideration in this appeal. Without objection from the appellant, the Board granted this request. Therefore, the board of review submitted descriptive and assessment data relating to three suggested comparables located either one-quarter mile's distance or within the subject's subarea. The properties are improved with a two-story, masonry, single-family dwelling. They range: in age from three to seven years; in fireplaces from one to three; in bathrooms from three full and two one-half baths to four full and one half-baths; in size 4,341 to 4,644 square feet of living area; and in improvement assessment from \$18.88 to \$24.82 per square foot. Amenities include a full basement as well as a multi-car garage.

In addition, the grid analysis accorded the subject and properties #1 and #3 a deluxe condition, while property #4 was accorded an average condition by the assessor. Moreover, the properties ranged in land size from 15,450 to 19,065 square feet and in land assessments from \$12,247 to \$22,248. The submitted printouts indicated that the subject as well as properties #1 and #4 contained land assessments at \$4.50 per improved unit value, while property #3 was assessed at \$9.00 per improved unit value.

As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative testified that the land assessments for the subject property and the appellant's properties #1 through #5 are assessed at \$0.72 per square foot, while properties #6 through #8 are assessed at \$1.44 per square foot. In addition, he stated that he had no personal knowledge of the distinguishing characterizations of condition accorded to property by the assessor's office.

In rebuttal, the appellant testified as to his personal knowledge regarding the three properties submitted by the board of review for consideration. He stated that he was familiar with all three properties and indicated that they abutted the golf course unlike the subject.

After considering the arguments and testimony as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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 data, the Board finds that the appellant has not met this burden.

As to the subject's improvement size, the Board finds that the best evidence of size was submitted by the board of review and that the subject contains 4,620 square feet of living area. The appellant failed to submit a copy of the building's blueprints or village permits to support his size assertion.

As to the land assessment argument, the Board finds that the subject, the majority of the appellant's properties as well as the board of review's properties #1 and #4 all contain land assessments at \$4.50 per improved unit price. Therefore, the Board finds no reduction is warranted to the subject.

As to the improvement assessment argument, the Board finds that comparables #2 and #5 submitted by the appellant as well as comparables #1 and #3 submitted by the board of review are most similar to the subject in style, condition, exterior construction, improvement size and/or age. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$18.93 to \$24.82 per square foot of living area. The subject's improvement assessment at \$18.90 per square foot is below the range established by these comparables, which may account for the subject's location adjacent to a power lines.

As to the appellant's assertion that the subject's market value is diminished due to its location adjacent to power lines, the Board further finds that the appellant failed to submit market data indicating that such a close proximity diminished the subject's market value.

Lastly, the appellant asserted that the subject property was unfairly treated in the assessment process because the subject's assessment increased from one year to the next at a rate higher than neighboring properties. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review, 544 N.E.2d at 771. Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different levels of fair market value. Therefore, the appellant's argument is unpersuasive.

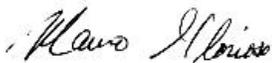
As a result of this analysis, the Board finds that the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a reduction is not warranted.

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.

Chairman



Member



Member



Member



Acting 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: November 18, 2011



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.