



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

APPELLANT: Robert McCoy
DOCKET NO.: 08-25909.001-R-1
PARCEL NO.: 32-19-318-038-0000

The parties of record before the Property Tax Appeal Board are Robert McCoy, 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: \$1,980
IMPR: \$5,700
TOTAL: \$7,680**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story dwelling of masonry construction containing 888 square feet of living area. The dwelling is 46 years old. Features of the home include a slab foundation and a two-car detached garage.¹

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements, and overvaluation as the bases of the appeal.

In support of the land inequity argument, the appellant submitted land assessment information on four comparable properties, three of which are on the subject's street. The comparable lots range in size from 4,950 to 5,100 square foot of land area and have land assessments ranging from \$1,920 to \$2,040 or from \$0.39 to \$0.40 per square foot of land area. The subject has a land assessment of \$1,980 or \$0.40 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 one-

¹ The appellant reports to having a 24.4' x 36.4' slab foundation and 880 square feet of living area. The county reports the subject property has an unfinished basement and 988 square feet of living area.

story style masonry dwellings that range in age from 44 to 46 years old and range in size from 932 to 1,075 square feet of living area. Features of the comparables include a slab foundation, a crawl-space foundation or a partial basement. One comparable has central air conditioning and two comparables have either a one-car or a two-car garage. These comparables have improvement assessments ranging from \$1,100 to \$6,365 or from \$1.11 to \$5.92 per square foot of living area. The subject has an improvement assessment of \$5,700 or \$6.42 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales information on three comparables, two of which were used to support the inequity argument. The comparables sold between March 2009 and June 2009 for prices of \$15,000 or \$18,600. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$4,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$7,680 was disclosed. The subject has an estimated market value of \$80,000 or \$90.09 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 presented descriptions and assessment information on four comparable properties. They consist of one-story masonry dwellings that range in age from 44 to 49 years old. The comparables have the same assigned neighborhood code as the subject property. Comparables #1 and #4 are located on the same block as the subject property. The dwellings range in size from 977 to 989 square feet of living area. The comparables have full unfinished basements and between a one-car to two-car garage. One comparable has central air conditioning. The comparables have land assessments of \$1,980 or \$0.40 per square foot of land area. The comparables have improvement assessments ranging from \$6,341 to \$6,722 or from \$6.41 to \$6.80 per square foot of living area. Based on this evidence, the board of review requested the subject's total assessment be confirmed.

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 wherein the foundation type was again contested as being a slab not a basement. The appellant notes that the board of review submitted no sales data to support the market value of homes in the area, that the appellant claims are averaging \$12,000. In addition the appellant submitted data on 11 additional comparables not previously submitted as evidence to the Board.

Pursuant to Section 1910.66 of the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board will not consider the appellant's 11 comparable properties that were not part of the original complaint.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant contends unequal treatment in the subject's 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.

Regarding the land inequity contention, the Board finds the parties submitted a total of eight comparables with land assessments ranging from \$1,920 to \$2,040 or from \$0.39 to \$0.40 per square foot of land area. The subject's land assessment of \$1,920 or \$0.40 per square foot of land area is within the range established by both sides' comparable properties. Therefore, the Board finds the evidence in the record supports the subject's land assessment and no reduction is warranted.

As to the improvement inequity argument, the Board finds the parties submitted a total of eight equity comparables. The Board gave less weight to the appellant's comparables #1 and #2 due to their crawl-space foundation. The Board also gave less weight to the board of review's comparables due to their full basements unlike the subject. The Board finds the appellant's comparables #3 and #4 are most similar to the subject in location age and features. These comparables have improvement assessments ranging from \$5,303 to \$6,365. The subject's improvement assessment of \$5,760 falls within this range. The Board thus finds the evidence in the record supports the subject's assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equity. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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 three suggested comparable sales in support of the overvaluation contention while the board of review submitted no comparable sales. The Board gave less weight to the appellant's comparable #2 due to its dissimilar crawl-space foundation. The Board further finds one comparable, given its boarded-up condition, is insufficient evidence to prove overvaluation.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and that the subject's assessment as established by the board of review is correct and no 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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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.