



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

APPELLANT: Kevin Scanlon
DOCKET NO.: 08-26753.001-R-1
PARCEL NO.: 18-04-300-005-0000

The parties of record before the Property Tax Appeal Board are Kevin Scanlon, the appellant, by attorney Whitney T. Carlisle, of McCracken, Walsh & de LaVan in Chicago; 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: \$10,727
IMPR.: \$33,049
TOTAL: \$43,776

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 9,248 square foot lot improved with a 1,836 square foot, 100 year old, two-story, stucco, single-family dwelling. Features include: a full basement; a two-car garage; and two baths. The appellant argued unequal treatment in the assessment process and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

In support of the market value argument, the appellant submitted a copy of the subject's deed and print outs from the Cook County Recorder of Deeds web site. The deed and web printouts indicate the subject was purchased in June 2006 for \$456,000.

In support of the equity argument, the appellant submitted five suggested comparable properties located within the subject's neighborhood. The properties are described as single-family dwellings that range in size from 1,902 to 2,159 square feet of living area and range in improvement assessment from \$24.79 to \$26.06 per square foot of living area. Features include one to

one and one-half baths, one fireplace for four properties, and a one or two car garage.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$57,967. The subject's assessment reflects a market value of \$603,823 using the Illinois Department of Revenue median level of assessment for class 2, residential property of 9.60% for tax year 2010. The board of review's evidence indicated the subject sold for \$456,000 in June 2006. The board of review submitted four suggested comparable properties located within one-quarter mile from the subject property. The properties are described as single-family dwellings that range in size from 1,920 to 2,090 square feet of living area and range in improvement assessment from \$25.20 to \$27.11 per square foot of living area. Features include one to two baths, one fireplace for two properties, and a one or two car garage. Based upon this evidence, the board requested confirmation of the subject's assessment.

After considering the arguments and 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 argued assessment inequity 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 assessments 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 demonstrated unequal treatment by clear and convincing evidence.

The parties presented a total of nine suggested comparable properties. The PTAB finds the board of review's comparables are the most similar to the subject in location, size, and amenities. The properties are described as single-family dwellings that range in size from 1,920 to 2,090 square feet of living area and range in improvement assessment from \$25.20 to \$27.11 per square foot of living area. The subject's assessment of \$25.73 per square foot of living area is below the range of the most similar comparables.

Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessment is not warranted.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board,

313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the Board concludes that the appellant has met this burden and that a reduction is warranted.

In determining the fair market value of the subject property, the PTAB thoroughly considered the parties' evidence and finds that the best indicator of the market value of the subject is its recent purchase price. Both parties submitted evidence that indicated the subject property sold in June 2006 for \$456,000.

Therefore, the PTAB finds the subject had a market value of \$456,000 for the 2008 assessment year. The Illinois Department of Revenue's 2008 three year median level of assessment for class 2 property of 9.60% will apply. In applying this level of assessment to the subject, the total assessed value is \$43,776 while the subject's current total assessed value is above this amount. Therefore, the PTAB finds that a 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

Frank J. Huff

Member

Mario Morris

Member

J.R.

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: March 22, 2013

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.