



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

APPELLANT: Sylvester Watson
DOCKET NO.: 08-26860.001-R-1
PARCEL NO.: 32-19-318-037-0000

The parties of record before the Property Tax Appeal Board are Sylvester Watson, the appellant(s); 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: \$5,243
TOTAL: \$7,223

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 4,950 square feet of land, which is improved with a 45 year old, one-story, masonry dwelling containing 1,032 square feet of living area. The subject has one bath, a slab, air conditioning, and a one-car garage.

The appellant has raised three issues on appeal. First, that the subject's assessment does not accurately reflect its market value. Second, that there was unequal treatment in the assessment process. Third, that the subject's land assessment is over-assessed.

In support of the market value argument, the appellant submitted information on three recent sales of comparable dwellings within two blocks of the subject. These comparables are one or two-story, masonry dwellings ranging in age from 44 to 47 years old, and in size from 932 to 1,075 square feet of living area (with the exception of Comparable #2, since the improvement square footage of that property is not stated on the appellant's pleadings). These dwellings all have one bath, and either a partial basement or a crawl. Two of the dwellings have a one-car garage. These properties sold from March 2009 to June 2009 for between \$15,000 and \$18,600. The appellant also submitted MLS listings for all three properties. These listings state that

Comparable #1 was "bank owned" and was a foreclosure sale, that Comparable #2 was sold pursuant to a U.S. Department of Housing and Urban Development ("HUD") foreclosure, and that Comparable #3 was also a foreclosure sale.

In support of the equity argument, the appellant submitted information on four comparable properties, three of which were also used as sales comparables (described above). The four comparables are described as one or two-story, masonry dwellings that range in age from 44 to 47 years old, and in size from 932 to 1,075 square feet of living area (excluding Comparable #2). The dwellings all have one bath. Two of the dwellings have a crawl and one has a slab. The basement area for Comparable #1 was not disclosed on the appellant's pleadings. Two of the comparables also have a one-car garage. According to the appellant's pleadings, Comparable #4 is a partial assessment. Comparables #1 and #3 have improvement assessments ranging from \$5.89 to \$5.92 per square foot of living area, while Comparable #4 has a partial improvement assessment of \$1.11 per square foot of living area (after correcting the appellant's mathematical errors, and excluding Comparable #2). The subject's improvement assessment is \$5.08 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In support of the land assessment argument, the appellant submitted land information and data for the four comparables discussed above. These comparables have land sizes ranging from 4,950 to 6,250 square feet of land. The comparables' land assessments range from \$1,980 to \$2,040, or \$0.40 per square foot of land (with the exception of Comparable #2, since the land square footage of that property is not stated on the appellant's pleadings). The subject's land assessment is \$0.40 per square foot of land. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$7,223 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story, frame dwellings that range in age from 47 to 52 years old, and in size from 1,036 to 1,093 square feet of living area. The dwellings have from one to one and one-half baths. Three of the dwellings have a slab, while one has a full unfinished basement. All of the comparables have a garage, which ranges from a one-car to a two-car garage. One dwelling also has three fireplaces. The properties have improvement assessments ranging from \$5.64 to \$7.17 per square foot of living area.

The board of review's pleadings state that Comparable #4 sold in March 2005 for \$28,000, or 26.27 per square foot of living area. No further information was submitted regarding this sale.

The board of review also submitted a list of sales of other properties located within the subject's neighborhood. This list

included the PIN, deed number, the date of the sale, and the sale price for twenty properties. No other information was given regarding these properties.

The board of review also submitted land information and data for the four comparables discussed above. These comparables have land sizes ranging from 4,875 to 5,500 square feet of land. The comparables' land assessments range from \$1,949 to \$2,200, or \$0.40 per square foot of land. Based on this evidence, the board requested confirmation of the subject's assessment.

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.

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 (3d Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2d 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 finds that the appellant has failed to prove, by a preponderance of the evidence, that a reduction in the subject's assessment is warranted.

The appellant submitted three comparable sales as evidence that the subject's market value was overvalued by the board of review. All three of the comparables were foreclosure sales without sufficient evidence to show the sales were arm's length transactions. Therefore, the Board accorded little weight to the recent sales evidence submitted by the appellant, and a reduction based on overvaluation is not warranted.

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

The Board finds comparables #1 and #3 submitted by the appellant, and all of the comparables submitted by the board of review, were most similar to the subject in location, size, style, exterior construction, features, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$5.89 to \$7.17 per square foot of living area. The subject's improvement assessment of \$5.08 per square foot of living area is below the range established by the most similar

comparables. Comparable #4 submitted by the appellant was a prorated property, and the appellant failed to submit complete assessment data for this property. Therefore, the Board accorded less weight to Comparable #4. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's improvement assessment is not warranted.

The appellant also asked for a reduction in the subject's land assessment. In regards to this argument, the Board finds that the subject's land is assessed properly when compared to the most similar properties. All of the comparables submitted by the parties, and the subject, have the same land assessment of \$0.40 per square foot of land. Therefore, a reduction is not warranted for the subject's land assessment, and a reduction in the subject's total assessment 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: April 20, 2012

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.