



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

APPELLANT: Joseph Muldoon
DOCKET NO.: 08-27146.001-R-1
PARCEL NO.: 04-14-200-044-0000

The parties of record before the Property Tax Appeal Board are Joseph Muldoon, the appellant(s), by attorney Jerrold H. Mayster, of Mayster & Chaimson Ltd in Chicago; 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: \$ 31,428
IMPR.: \$ 93,521
TOTAL: \$ 124,949

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 43,650 square foot parcel of land improved with a 52-year old, two-story, frame, single-family dwelling containing 3,597 square feet of living area, three baths, air conditioning, five fireplaces, and a partial, unfinished basement. The appellant argued that the fair market value of the subject was not accurately reflected in its assessed value.

In support of the market value argument, the appellant submitted an internet appraisal authored by Zillow.com. The report is three pages long and contains: an aerial view photograph of the subject; a listing of the subject's characteristics; a listing of the schools in the neighborhood; a "zestimate" of the subject property; the latest sale and property tax information; and a chart of the home sale prices within the subject's zip code. The document lists the subject's "zestimate" at \$1,076,000 as of March 31, 2009. Based on this evidence, the appellant requested reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$124,949 was disclosed. The subject's final assessment reflects a fair market value of \$1,301,552 when Illinois Department of Revenue 2008 three year median level of assessment of 9.60% for Class 2 property is applied. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within a quarter-mile of the subject with three properties on the same Sidwell block as the subject. The properties are described as two-story, frame, masonry or frame and masonry, single-family dwellings with three and one-half or three and two-half baths, air conditioning, one or two fireplaces, and, for three properties, a partial or full basement with two finished. The properties range: in age from 10 to 41 years; in size from 3,538 to 3,689 square feet of living area; and in improvement assessment from \$25.96 to \$29.67 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board of review's representative, Lena Henderson, argued that the appraisal submitted by the appellant is not a reliable indication of value as this "appraisal" does not indicate who authored it and if they are a certified appraiser.

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 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 PTAB concludes that the evidence indicates a reduction is not warranted.

In determining the fair market value of the subject property, the PTAB finds the appellant failed to submit sufficient evidence to show the subject was overvalued. The PTAB finds the appellant's evidence lacks: the name of the individual who authored the appraisal; the experience of this individual; any indication of whether the subject was inspected; any evidence of comparables sales used in establishing the subject's value; any adjustments made to these sales and the reasoning for these adjustments. Therefore, the PTAB finds the appellant failed to show by a preponderance of the evidence that the subject was over assessed and 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.

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: April 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.