



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

APPELLANT: Perry Randall
DOCKET NO.: 08-27374.002-R-1
PARCEL NO.: 15-15-428-021-0000

The parties of record before the Property Tax Appeal Board are Perry Randall, the appellant(s); 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: \$ 3,175
IMPR.: \$ 8,835
TOTAL: \$ 12,010

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5,293 square foot parcel of land improved with a 65-year old, one-story, masonry, single-family dwelling containing 732 square feet of living area, one bath, and a partial, unfinished basement. The appellant argued both 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 these arguments, the appellant submitted descriptions and information on a total of three properties suggested as comparable and located on the subject's block. The properties are described as one-story, masonry, single-family dwellings with one bath, a full unfinished basement, and, for two properties, air conditioning. The properties range: in age from 51 to 66 years; in size from 754 to 1,164 square feet of living area; and in improvement assessment from \$12.07 to \$19.51 per square foot of living area. The lots range in land size from 4,690 to 5,360 square feet and have land assessments of \$.60 per square foot.

The appellant also included sales information on two the suggested comparables. They sold between March 2009 and May 2009 for prices ranging from \$30,000 to \$53,100 or from \$39.79 to \$51.21 per square foot of living area, including land. The information for suggested comparable #1 shows this property sold in bankruptcy.

At the hearing, the appellant argued that the subject property was over assessed when compared to other properties in the area. He asserted that the real estate market has declined and that this has affected the subject's market value, but that the assessor has not come out to inspect the subject prior to setting the value.

Mr. Randall testified that the subject is very small in size and has substandard plumbing that would violate code and prohibit the property from being sold without correcting this. He testified that the subject property floods every time there is rain. Further, Mr. Randall testified that the subject's toilet line is hooked through the kitchen sink pipes and that every time it rains there is back-up from his toilet through the kitchen pipes. He stated this creates a stench in the home.

Mr. Randall submitted copies of property tax payment information from the county treasurer and the county assessor's website printout for the subject and suggested comparables #1.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$15,517 with an improvement assessment of \$12,342 or \$16.86 per square foot of living area and a land assessment of \$3,175 or \$.60 per square foot was disclosed. This assessment reflects a market value of \$161,635 or \$220.81 per square foot of living area using the Illinois Department of Revenue's 2008 three year median level of assessment of 9.60% for Cook County Class 2 property. 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 the subject's neighborhood. The properties are described as one-story, masonry, single-family dwellings with one bath and a full basement with one finished. The properties range: in age from 66 to 67 years; in size from 693 to 756 square feet of living area; and in improvement assessment from \$17.40 to \$20.69 per square foot of living area. The lots range in size from 4,662 to 5,360 square feet and have land assessments of \$.60 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board of review showed the assessment data for the appellant's suggested comparables to the appellant. The PTAB reviewed this information and submitted it into evidence.

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, 331Ill.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 based on market value is not warranted.

The appellant presented the sales of two properties. The PTAB finds that two sales with one sale being a foreclosure is insufficient to establish the subject's market value. Therefore, the PTAB finds the appellant has failed to meet the burden of proving by a preponderance of the evidence that the subject is overvalued and, therefore, a reduction is not warranted.

The appellant also 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 PTAB finds the appellant has met this burden.

The parties submitted a total of seven properties suggested as comparable to the subject. The PTAB finds the appellant's comparables most similar to the subject as they are all located on the subject's block several houses down. The properties are masonry, one-story, single-family dwellings that range: in age from 51 to 66 years; in size from 754 to 1,164 square feet of living area; and in improvement assessment from \$12.07 to \$19.51 per square foot of living area. The lots range in land size from 4,690 to 5,360 square feet and have land assessments of \$.60 per square foot. In comparison, the subject's improvement assessment of \$16.86 per square foot of living area and land assessment of \$.60 per square foot are within the range of these comparables. The remaining comparables were given less weight due to disparities in location. However, the PTAB finds, based on undisputed testimony, that the subject property is inferior in condition to the comparables and the assessment should reflect this with an improvement assessment at the low end of the range. After considering adjustments and the differences in the comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Shawn P. Lerbis

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: 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.