



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

APPELLANT: Edward Tisoncik
DOCKET NO.: 08-27521.001-R-1
PARCEL NO.: 32-07-200-052-0000

The parties of record before the Property Tax Appeal Board are Edward Tisoncik, the appellant; 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: \$ 10,171
IMPR: \$ 22,500
TOTAL: \$ 32,671

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 18,164 square foot parcel improved with a 42-year old, two-story, single-family dwelling of frame and masonry construction. The improvement contains three full bathrooms, a full basement, two fireplaces and a two-car attached garage.

The appellant submitted evidence before the Property Tax Appeal Board arguing that the subject's improvement size is incorrect and that there is unequal treatment in the assessment process as the bases of this appeal.

As to the improvement size, the appellant's brief asserts that for over ten years he has had a dispute with the county assessor regarding misinformation on the subject's building. In support of this assertion, he submitted Appellant's Hearing Exhibits #1 and #2 over the objections of the board of review's representative. Exhibit #1 reflects a document from the Board of Appeals of Cook County for tax year 1997 reflecting that the subject's size was changed to 2,500 square feet of living area with adjusted assessment calculations indicated thereon. Exhibit #2 is a copy of correspondence from Cook County Assessor Houlihan's office. This correspondence is certified in January,

2001, a certificate of error for the subject property for the 1997 tax year with the rationale listed as 'the building square foot area was incorrect'. The appellant's testimony was that the subject's improvement size was corrected during the time from approximately 1997 to 2001 without further difficulty, but has inexplicably been altered recently by the county. He explained in detail of how he went to the assessor's office multiple times from 1997 through 1999 and provided blueprints to support his size contention to the county assessor. Thereafter, he stated that the county agreed with his assertion of improvement size and sent Exhibits #1 and #2 to his attention. He also stated that the subject is an owner-occupied dwelling where no physical changes have occurred to the subject's improvement since 1997. He also indicated that these Exhibits as well as the subject's blueprint should have been included in his initial mailing of his pleadings to the Board. However, he stated that he received notice from the Board that his initial filings were misplaced; thereby, requesting a duplicate submission. He testified that he was not sure due to this confusion whether these documents were included in the duplicate filing with the Board.

As to the equity argument, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. These properties are located within a one-block radius from the subject as well as sited along the same creek as is the subject property. They are improved with a two-story, single-family dwellings of frame, masonry, or frame and masonry construction. The improvements range: in bathrooms from two full to three full and one half-baths; in age from 44 to 57 years; in size from 2,434 to 2,809 square feet of living area; and in improvement assessments from \$8.96 to \$9.70 per square foot of living area. Amenities include a partial basement, one or two fireplaces, and a two-car garage. The properties range in land size from 20,630 to 33,226 square feet with land assessments ranging from \$0.32 to \$0.56 per square foot of land area.

In addition, the appellant asserted that the subject's assessment had increased by 30% from the prior year and by a greater percentage than neighboring properties. Based on this evidence submission, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant also thoroughly explained in detail the locations of the subject and both parties' suggested comparables using copies of the aerial map and FEMA flood plain map that were submitted into evidence within the appellant's pleadings. He specifically expounded on the relationship of these properties to the creek, which the subject property abuts. He also stated that due to the subject's location abutting the creek and citing within a FEMA designated flood plain, he is prohibited from further additions to the subject's improvement. Therefore, he further argued that due to this designation by FEMA, he is confused as to why the county continues to alter his home's square footage when he is land has been designated as unbuildable due to its location within the flood plain.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$35,519. This total assessment reflected an improvement assessment of \$25,348 and a land assessment of \$10,171 or \$0.56 per square foot of land. In support of the assessment, the board of review submitted descriptive and assessment data on four properties suggested as comparable to the subject. The four properties are improved with a two-story, single-family dwelling of frame and masonry construction located either on the same block as the subject or within the subject's neighborhood. They range: in bathrooms from two full and one half-baths to three full and one half-baths; in age from 33 to 43 years; in improvement size from 3,150 to 3,390 years; and in improvement assessments \$9.11 to \$10.58 per square foot of living area. In addition, these properties range in land size from 13,800 to 20,500 square feet and contain land assessments at \$0.56 per square foot of land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board's representative testified that he had no personal knowledge of how land assessments are determined. He did indicate that the assessor's designation of one block attributed to properties #1 and #1 are not the same as the traditional definition of a block. Therefore, he stated this is why the aerial photograph of the subject's neighborhood reflects that properties #1 and #3 are located some distance from the subject property, while he stated that it appeared that three of the board of review's four properties are located outside of the flood plain. After reviewing the appellant's maps, the board's representative stated that they appeared to be an aerial view of the subject's neighborhood as well as a copy of a FEMA flood map.

Further, as to the land assessment, he testified that the appellant's properties #1, #2 and #4 as well as the subject and all of the board's properties are all assessed at \$0.56 per square foot of land.

In written rebuttal, the appellant reiterated his prior arguments as well as submitting a comparative grid of the appellant's and board of review's suggested comparables. In addition, he submitted two maps. The first is an aerial map of the subject's immediate neighborhood with the locations of the subject, appellant's properties and board's properties indicated thereon. The second map was a FEMA flood plain map of the subject's area. The appellant testified that he noted via different colored highlighter the locations of the subject and all the suggested comparables. He asserted that the subject, which was noted in red, and the appellant's properties, which were noted in blue, are all located within the flood plain. In contrast, the board of review's properties, which were noted in yellow, are all located outside of the flood zone.

After considering the arguments and testimony presented as well as 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's argument was that there was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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 evidence, the Board finds that the appellant has overcome this burden.

As to the improvement's size, the Board finds that the best evidence of size was submitted by the appellant in the form of documentation from the assessor's office, the board of review, as well as appellant's testimony. Therefore, the Board finds that the subject's building contains 2,500 square feet of living area. Moreover, the Board finds that the board of review failed to proffer a copy of the subject's property record card to rebut the data and testimony of the appellant on this issue.

As to the equity argument, the Board finds that the appellant's comparables are most similar to the subject in location, style, improvement size, age and amenities. All of these properties were located within the designated FEMA flood zone, as is the subject property. Therefore, these comparables were accorded more weight in the Board's analysis. They range in improvement assessments from \$8.96 to \$9.70 per square foot of living area. The subject's improvement assessment of \$10.14 falls above the range established by these comparables.

As to the land assessment, the Board finds that the eight properties submitted by the parties contain land sizes from 13,800 to 33,226 square feet with land assessments ranging from \$0.32 to \$0.56 per square foot. The subject's land assessment of \$0.56 per square foot is within the range established by these properties. Therefore, no reduction is warranted on this issue.

Lastly, the appellant argued that the subject's assessment increased by 30% from the prior year by a greater percentage than neighboring properties. The fact that the subject's assessment may have increased by a greater percentage than other properties in the neighborhood does not support the contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. Property Tax Appeal Board, 544 N.E.2d at 771. That is properties with similar market values should have similar assessments. Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different levels of fair market value. Therefore, the Board finds this argument unpersuasive.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject

property was inequitably assessed by clear and convincing evidence and 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.

Chairman

[Handwritten Signature]

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Member

Member

[Handwritten Signature]

[Handwritten Signature]

Member

Acting 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: November 18, 2011

[Handwritten Signature]

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.