



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

APPELLANT: Denise Hanlon  
DOCKET NO.: 08-28497.001-R-1  
PARCEL NO.: 24-11-432-023-0000

The parties of record before the Property Tax Appeal Board are Denise Hanlon, the appellant, by attorney Patrick J. Hanlon, of Ungaretti & Harris LLP 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:** \$3,859  
**IMPR.:** \$16,449  
**TOTAL:** \$20,308

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 1-story dwelling of masonry construction containing 1,373 square feet of living area. The dwelling is 52 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 1-car garage. The property has a 5,360 square foot site and is located in Evergreen Park, Worth Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process and overvaluation.

In support of the overvaluation argument, the appellant submitted information on three comparable properties described as 1 or 1½-story dwellings of masonry construction that range in size from 1,326 to 1,720 square feet of living area. The dwellings range in age from 55 to 57 years. Each comparable has the same neighborhood code as the subject property. Two comparables feature full basements, one with finished area, and one comparable is on a slab foundation. All comparables feature central air conditioning and 2-car garages. Two comparables have 1 or 2 fireplaces. The comparables sold from June 2007 through March 2009 for prices ranging from \$162,500 to \$265,000 or from \$122.55 to \$154.07 per square foot of living area.

In support of the inequity argument, the appellant submitted information on two comparable properties. The appellant only

disclosed the improvement size, lot size and assessed values of the comparables. These comparables had improvement assessments of \$24,097 and \$26,870 or \$14.30 and \$15.50 per square foot of living area. The subject's improvement assessment is \$19,441 or \$14.16 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$14,539 or \$10.59 per square foot of living area. The appellant requested a total assessment of \$18,398 which reflects a market value of \$191,646 or \$139.58 per square foot of living area, including land, when applying the 2008 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.6% as determined by the Illinois Department of Revenue.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$23,300 was disclosed. The subject's assessment reflects a market value of \$242,708 or \$176.77 per square foot of living area, including land, when applying the 2008 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.6% as determined by the Illinois Department of Revenue. The board of review presented descriptions and assessment information on four equity comparables but no sales comparables. The board of review did submit a listing of 20 sales which occurred from 1990 through 2007 for prices ranging from \$54,300 to \$255,000. This data lacked any further descriptive information as to these properties such as age, design, exterior construction, dwelling size and/or features.

The equity comparables consist of four properties improved with 1-story dwellings of masonry construction that range in size from 1,340 to 1,436 square feet of living area. The dwellings range in age from 48 to 54 years. Each has the same neighborhood code as the subject property. Features of the comparables include full basements, two with finished area, and 1½ or 2-car garages. Three comparables feature central air conditioning and one has a fireplace. These properties have improvement assessments ranging from \$22,238 to \$22,405 or from \$15.59 to \$16.60 per square foot of living area. Based on this evidence, the board of review 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. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331

Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted based on overvaluation.

The Board finds the appellant submitted three sales for consideration and the board of review submitted a list of 20 sales. The Board gave no weight to the board of review's list of sales, lacking specifics to compare them to the subject. The Board gave less weight to the appellant's comparable #3 due to its sale occurring greater than 14 months subsequent to the subject's January 1, 2008 assessment date. This sale would not be probative of the subject's market value as of the subject's January 1, 2008 assessment date.

The board finds the remaining two comparables presented by the appellant were not particularly similar to the subject. Comparable #1 featured a finished basement, comparable #2 was substantially larger than the subject and on a slab foundation, and comparable #3 was a 1½-story dwelling. The Board finds none of the sales comparables were particularly similar to the subject in age, size, style, exterior construction, location and features. However, the Board is bound to make a determination of the subject's correct assessment, regardless of the quality of the evidence. The Board finds the appellant's two remaining comparables sold in June 2007 and November 2008 for \$265,000 and \$197,500 or for \$154.07 and \$134.72 per square foot of living area respectively. The subject's reflective market value of \$176.77 per square foot of living area is above the range established by the sales comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject is overvalued and a reduction is 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 met this burden.

The Board finds the appellant's equity comparables #1 and #2 lacked detailed information on the properties and therefore received little weight in the Board's analysis. The Board further finds all four of the board of review comparables are 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 \$15.59 to \$16.60 per square foot of living area. The subject's revised improvement assessment of \$14,539 or \$10.59 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and no further reduction in the subject's assessment based on inequity is justified.

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: July 19, 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.