



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

APPELLANT: David O'Connor  
DOCKET NO.: 08-28801.001-R-1  
PARCEL NO.: 27-29-107-003-0000

The parties of record before the Property Tax Appeal Board are David O'Connor, 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:** \$12,171  
**IMPR.:** \$38,829  
**TOTAL:** \$51,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 2-story dwelling of frame and masonry construction containing 3,208 square feet of living area. The dwelling is 15 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 13,831 square foot site and is located in Orland Park, Orland Township, Cook County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on four comparable sales described as 2-story dwellings of frame and masonry construction that range in size from 3,073 to 3,572 square feet of living area. The dwellings range in age from 4 to 15 years. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full unfinished basement, central air conditioning, a fireplace and a 2 or 3-car garage. The comparables have sites ranging in size from 11,391 to 15,972 square feet of land area. The comparables sold from August 2008 to April 2009 for prices ranging from \$510,000 to \$535,000 or from \$142.77 to \$174.09 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$51,000 which reflects a market value of \$531,250 or \$165.60

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 \$53,298 was disclosed. The subject's assessment reflects a market value of \$555,188 or \$173.06 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 information on four equity comparables, one of which was also a sale. This sales comparable is improved with a 2-story dwelling of frame and masonry construction containing 3,123 square feet of living area. The dwelling is 16 years old and has the same neighborhood code as the subject property. Features of the comparable include a full unfinished basement, central air conditioning, a fireplace and a 3-car garage. The comparable's site contains 13,600 square feet of land area. The comparable sold in July 2006 for \$521,000 or for \$166.83 per square foot of living area, including land. The board of review also submitted a listing of 20 sales which occurred from 1994 through 2006 for prices ranging from \$74,650 to \$538,000. This data lacked any further descriptive information as to these properties such as age, design, exterior construction, dwelling size and/or features. 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 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 of the property must be proved 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); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board gave no weight to the board of review's list of sales, lacking specifics to compare them to the subject. The Board finds the five sales comparables submitted by both parties are similar to the subject in location, size, style, exterior construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$510,000 to \$535,000 or from \$142.77 to

\$174.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$173.06 per square foot of living area, including land, which is within and at the high end of the range established by the best comparable sales in this record. Four of the five sales were less than the reflective market value of the subject, including the comparable submitted by the board of review. Based on this record the Board finds the appellant demonstrated by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment 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.

*Ronald 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.