



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

APPELLANT: Kathleen Dudek
DOCKET NO.: 08-28933.001-R-1
PARCEL NO.: 15-35-417-027-0000

The parties of record before the Property Tax Appeal Board are Kathleen Dudek, the appellant(s); 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: \$23,391
IMPR.: \$92,232
TOTAL: \$115,623

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 19,493 square foot parcel of land improved with a four-year old, two-story, frame, single-family dwelling containing 4,392 square feet of living area, five and one-half baths, air conditioning, two fireplaces, and a full, finished 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 four properties suggested as comparable and located within one and one-half mile of the subject. The properties are described as one or two-story, masonry or frame, single-family dwellings with between two and one-half and four and one-half baths, air conditioning, one or two fireplaces, and a partial or full, unfinished basement. The properties range: in age from two to 10 years; in size from 3,257 to 4,750 square feet of living area; and in improvement assessment from \$11.54 to \$19.51 per square foot of living area.

The land ranges in size from 11,562 to 16,252 square feet and have land assessments from \$1.12 to \$1.20 per square foot.

The appellant also included copies of the multiple listing service sheets for two the suggested comparables. Comparable #2 is listed on the market for \$1,150,000 or \$258.89 per square foot, including land, and comparable #3 sold in December 2008 for \$870,000 or \$194.98 per square foot of living area, including land.

At hearing, Mrs. Dudek argued that other homes in the subject's neighborhood have better construction, but a lower market value than the subject. She argued that the assessed values of the suggested comparables are lower than the subject. She asserted the land was also inequitably assessed.

In addition, the appellant argued for the first time at hearing that the subject's square feet of living area was incorrectly listed by the county. She pointed to the board of review's evidence to show a letter submitted by her at the board of review level asserting that the subject contained 4,144 square feet of living area. No other evidence was presented to support this argument.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$115,623 with an improvement assessment of \$92,232 or \$21.00 per square foot of living area using 4,392 square feet and a land assessment of \$23,391 or \$1.20 per square foot was disclosed. This assessment reflects a market value of \$1,204,406 or \$274.23 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 one and one-half miles of the subject. The properties are described as two-story, masonry or frame, single-family dwellings with three and one-half or three and two-half baths, air conditioning, one or two fireplaces, and a full, unfinished basement. The properties range: in age from three to 28 years; in size from 3,824 to 4,233 square feet of living area; and in improvement assessment from \$10.65 to \$24.87 per square foot of living area. The lots range in size from 8,400 to 14,848 square feet and have land assessments of \$1.20 per square foot.

The board also included information on the sale of three of these comparables. The properties sold from June 2005 to December 2006 for prices ranging from \$1,090,000 to \$1,335,000 or from \$285.04 to \$318.54 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board of review's representative rested on the evidence previously submitted.

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 first issue before the PTAB is the subject's square footage. The PTAB finds the appellants failed to submit any evidence such as a plat of survey or blueprints to substantiate the assertion that the subject contains 4,144 square feet of living area. Therefore, the PTAB finds that the subject contains 4,392 square feet of living area.

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 based on market value is not warranted.

The parties presented sales information on four properties. The appellants also included a listing for one property. The PTAB gives less weight to this offering (appellants' comparable #3) as this property has not sold. The PTAB finds the appellant's sales comparable #3 and the board of review's sales comparables #3 and #4 most similar to the subject in design, size, location and sale date. These properties are one-story, frame or masonry, single-family dwellings. They sold between October 2005 and December 2008 for prices ranging from \$870,000 to \$1,335,000 or from \$194.98 to \$318.54 per square foot of living area, including land. In comparison, the subject's assessment reflects a market value of \$1,204,406 or \$274.23 per square foot of living area, including land, which is within the range of the comparables. 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 not met this burden.

The parties submitted a total of eight properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #2, #3, and #4 and the board of review's comparable #4 most similar to the subject in age, size, design, and

location. The properties are masonry or frame, two-story, single-family dwellings. The properties range: in age from two to seven years; in size from 4,191 to 4,750 square feet of living area; and in improvement assessment from \$11.54 to \$21.76 per square foot of living area. In comparison, the subject's improvement assessment of \$21.00 per square foot of living area is within the range of these comparables.

As to the land, the PTAB finds all the properties similar to the subject. These lots range in size from 8,400 to 16,252 square feet and in land assessment from \$1.12 to \$1.20 per square foot. In comparison, the subject's land assessment of \$1.20 per square foot is within the range of the comparables.

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 supported and a reduction in the subject's assessment 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: 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.