



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

APPELLANT: Mary Dunkin
DOCKET NO.: 08-29803.001-R-1
PARCEL NO.: 31-14-205-003-0000

The parties of record before the Property Tax Appeal Board are Mary Dunkin, 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 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: \$8,160
IMPR.: \$25,153
TOTAL: \$33,313**

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 3,160 square feet of living area. The dwelling is 21 years old. Features of the subject include a full unfinished basement, central air conditioning, a fireplace and a multi-car garage.¹ The property has a 12,750 square foot site and is located in Olympia Fields, Rich 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 one comparable property described as a 2-story dwelling of frame and masonry construction that contains 3,352 square feet of living area. The dwelling is 19 years old and has the same neighborhood code as the subject property. The comparable features a full unfinished basement, central air conditioning, a fireplace and a 3-car garage. The comparable's site contains 15,000 square feet of land area. The comparable sold January 23, 2009 for \$225,000 or for \$67.12 per square foot of living area.

¹ The appellant claims the subject features a 2-car garage. The board of review contends the subject has a 3½-car garage.

In support of the inequity argument, the appellant submitted information on three comparable properties described as 2-story dwellings of frame and masonry construction that range in size from 3,192 to 3,538 square feet of living area. The dwellings range in age from 15 to 22 years. Each comparable has the same neighborhood code as the subject property. The comparables feature full basements, one with finished area, central air conditioning, fireplaces and 2-car garages. These comparables have improvement assessments ranging from \$21,215 to \$24,518 or from \$6.39 to \$6.98 per square foot of living area. The subject's improvement assessment is \$25,153 or \$7.96 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$13,050 or \$4.13 per square foot of living area. The appellant requested a total assessment of \$21,210 which reflects a market value of \$220,937 or \$69.92 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 \$33,313 was disclosed. The subject's assessment reflects a market value of \$347,010 or \$109.81 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 a grid analysis containing descriptions and assessment information on four equity comparables but no sales comparables. The board of review did submit one sale on an attached Analysis/Evidence Sheet. This comparable is 20 years old and contains 3,202 square feet of living area. The site is 1,027 square feet larger than the subject and the dwelling is 42 square feet larger than the subject. This comparable sold on September 1, 2006 for \$439,000 or \$137.10 per square foot of living area including land. The board of review also submitted a listing of 20 sales which occurred from 1990 through 2008 for prices ranging from \$39,420 to \$490,000. 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 2-story dwellings of frame and masonry construction that range in size from 2,690 to 3,048 square feet of living area. The dwellings range in age from 15 to 22 years. Each has the same neighborhood code as the subject property. The comparables feature full or partial unfinished basements, central air conditioning, 1 or 2 fireplaces and 2½ or 3-car garages. These properties have improvement assessments ranging from \$24,273 to

\$27,039 or from \$7.96 to \$9.38 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 not 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 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 (3rd 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 not warranted based on overvaluation.

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 appellant submitted one comparable sale that was similar to the subject and occurred 13 months after the subject's assessment date of January 1, 2008. The Board further finds the board of review submitted one comparable sale that was similar to the subject and occurred 16 months prior to the subject's assessment date. The comparables sold for \$67.12 and \$137.10 per square foot of living area including land. The subject's reflective market value of \$109.81 per square foot of living area is within the range established by the two sales comparables in the record. After considering adjustments and differences in both parties' comparables, the Board finds the appellant has not proven by a preponderance of the evidence that the subject is overvalued and no reduction is warranted based on overvaluation.

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 both parties submitted seven equity comparables that were similar to the subject in location, size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$6.39 to \$9.38 per square foot of living area. The subject's improvement assessment of \$7.96 per square foot of living area falls within 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 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.

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.