



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

APPELLANT: Mathew Karottu
DOCKET NO.: 09-20007.001-R-1
PARCEL NO.: 10-21-128-038-0000

The parties of record before the Property Tax Appeal Board are Mathew Karottu, 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: \$ 5,500
IMPR.: \$35,469
TOTAL: \$40,969

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 6,875 square feet of land, which is improved with a 52 year old, two-story, frame and masonry dwelling, containing 2,052 square feet of living area. The dwelling has three full and one-half baths, a full finished basement, air conditioning, and a one-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. In support of the equity argument, the appellant submitted information on four comparable properties located within one mile of the subject, and described as two-story, masonry or frame and masonry dwellings that range in age from 1 to 58 years old, and in size from 2,240 to 3,369 square feet of living area. The comparables have from two to three and one-half baths. Three of the dwellings have a basement area, while one has a slab. All of the dwellings have a garage, ranging from a one-car to a two car garage. All of the properties have air conditioning, and three also have a fireplace. The comparables have improvement assessments ranging from \$10.63 to \$14.78 per square foot of living area. The subject's improvement assessment is \$17.29 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$40,969 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story, masonry dwellings that range in age from 49 to 58 years old, and in size from 1,013 to 2,420 square feet of living area. The dwellings have from one to three baths. The properties all have a full or partial basement area, and air conditioning. Three of the dwellings have a two-car garage, and one has a fireplace. These properties have improvement assessments ranging from \$17.27 to \$35.22 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant raised several issues regarding the board of review's evidence. First, the appellant argued that the board of review incorrectly classified the subject as a two-story dwelling as opposed to a multi-level dwelling. Second, the appellant stated that the subject has two full and two one-half baths, as opposed to the board of review's evidence, which states the subject has three full and one-half baths. Third, the appellant stated that the comparables submitted by the board of review are not close to the subject. Fourth, the appellant asserted that the comparables submitted by the board of review all have larger living areas than the subject. Finally, the appellant asserts that the garages for the board of review's comparables are a different size than the subject's garage. The appellant also submitted one page of an appraisal, which states that the subject's estimated market value under the sales comparison approach is \$315,000. The effective date of the appraisal was not disclosed.

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 appellant 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 Board finds the appellant has not met this burden.

The Board finds comparable #2 submitted by the appellant, and comparables #1 and #3 submitted by the board of review were 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 \$11.58 to \$19.78 per square foot of living area. The subject's improvement assessment of \$17.29 per square foot of living area is within the range established by the most similar comparables.

The Board finds the appellant's arguments submitted during rebuttal unpersuasive. The appellant's pleadings do not provide sufficient evidence to prove the subject is incorrectly classified as a two-story dwelling. Additionally, comparables #1 and #3 submitted by the board of review are within the subject's neighborhood, and, therefore, the Board finds they are close enough to the subject to be considered comparables properties.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable 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

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: April 20, 2012

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.