



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

APPELLANT: Bryan Zises
DOCKET NO.: 09-20592.001-R-1
PARCEL NO.: 14-07-402-007-0000

The parties of record before the Property Tax Appeal Board are Bryan Zises, the appellant(s); 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: \$13,619
IMPR.: \$40,541
TOTAL: \$54,160

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 4,256 square feet of land, which is improved with a 105 year old, multi-level, frame dwelling. The dwelling has three baths, a partial basement with a formal recreation area, air conditioning, and a two-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 described as multi-level, frame dwellings that range in age from 97 to 105 years old, and in size from 1,859 to 2,089 square feet of living area. The dwellings have from two to three baths, and from zero to two fireplaces. All of the dwellings have a two car garage, and three have air conditioning. The comparables have improvement assessments ranging from \$18.51 to \$19.88 per square foot of living area.

The appellant submitted the information from the Cook County Assessor's website on the comparable properties. For Comparable #1, the printout states that the improvement has 1,938 square feet of living area. In the grid sheet, comparable #1 is described as having 2,089 square feet of living area. There is no further information regarding this discrepancy.

The appellant initially asserted that the subject contained 2,261 square feet of living area. Using this figure, the subject's improvement assessment is \$23.41 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 \$66,548 was disclosed. The board of review presented descriptions and assessment information on five comparable properties consisting of multi-level, frame dwellings that range in age from 96 to 126 years old, and in size from 1,805 to 2,007 square feet of living area. All of the dwellings have a full, unfinished basement, and a two-car garage. The comparables have from one to two and one-half baths. Three of the comparables also have air conditioning. These properties have improvement assessments ranging from \$20.12 to \$21.64 per square foot of living area.

The appellant's Comparable #1 and the board of review's Comparable #1 are the same property (the "Berwyn Property"), but have a different square footage for the property. The board of review states that the property has 1,938 square feet of living area, while the appellant states it has 2,089 square feet of living area.

The board of review also submitted permit forms for the subject property. One of the forms states that a permit was issued in April 2007 for "major new construction," and that the Cook County Assessor's Office needed to "assess [the] second floor addition."

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter stating that a permit was issued for the subject in April 2007 for the demolition of an enclosed porch on the rear of the property, and the erection of a wood deck in its place. The appellant alleges that the Cook County Assessor incorrectly increased the subject's improvement size in its records after the wood deck was completed. Attached to the letter is the permit application form, and a copy of the permit form submitted by the board of review. The appellant submitted property characteristic sheets from 2008 and 2011, and a Proposed Assessment Notice from 2009 all showing that the subject's improvement size is 2,261 square feet. The appellant also submitted a Proposed Assessment Notice from 2007 and a letter from the Assessor's Office dated July 7, 2006. Both documents state that the subject contains 2,106 square feet of living area. Additionally, the appellant submitted photographs of the subject prior to the construction and after. The photographs depict that the rear enclosed deck was removed, and a wood deck is now in its place. The appellant asserts that the square footage used by the board of review (and initially by the appellant) is incorrect, since the construction actually reduced the improvement's square footage. Therefore, in

rebuttal, the appellant asked that the improvement's square footage be corrected to 2,106 square feet of living area.

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 met this burden.

Initially, the Board finds that the subject's improvement size is 2,106 square feet of living area. The board of review raised this issue by submitting the permit forms in its evidence, and the appellant properly rebutted the board of review's claim. The evidence shows that sometime after 2007, the Cook County Assessor increased the subject's improvement size. However, the appellant has shown, through photographs, that the improvement size did, in fact, decrease after 2007, due to the demolition of the enclosed rear-porch. Thus, the Board finds the subject's improvement size is 2,106 square feet, or \$25.13 per square foot of living area.

Second, the Board finds that the board of review's improvement size for the Berwyn Property is correct. While the appellant's grid sheet states that the Berwyn Property's improvement size is larger than 1,938 square feet of living area, the board of review and the appellant's own evidence state otherwise. Therefore, the Board finds that, for this appeal, the Berwyn Property's improvement size is 1,938 square feet, or \$20.49 per square foot of living area.

The Board finds comparable #2 submitted by the board of review, comparable #4 submitted by the appellant, and the Berwyn Property submitted by both parties, 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 \$19.21 to \$21.64 per square foot of living area. The subject's improvement assessment of \$25.13 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is 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.

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: 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.