



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

APPELLANT: Robert Laricy
DOCKET NO.: 09-20692.001-R-1
PARCEL NO.: 23-33-104-033-0000

The parties of record before the Property Tax Appeal Board are Robert Laricy, 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: \$ 5,544
IMPR.: \$32,039
TOTAL: \$37,583**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 10,080 square feet of land, which is improved with a 25 year old, two-story, frame and masonry dwelling. The dwelling has two and one-half baths, and a partial unfinished basement, a fireplace, air conditioning, and a three and one-half car garage. The appellant asserted that the Cook County Assessor's records were incorrect regarding the improvement's size. The appellant argued that there was unequal treatment in the assessment process, and that the subject was overvalued as the bases for this appeal.

In support of the subject's improvement size, the appellant submitted descriptive and assessment information for PIN 23-33-104-029-0000 (the "Parkview Property"), and stated that: this home was owned by the appellant's brother; the subject and this comparable were built around the same time; and the subject and this comparable used the same blueprints when they were built. This comparable has an improvement size of 2,646 square feet of living area, and therefore, the appellant asserted that the subject's improvement size is also 2,646 square feet of living area.

In support of the equity argument, the appellant submitted information on three comparable properties (including the Parkview Property) described as two-story, frame and masonry

dwellings that range in age from 22 to 25 years old, and in size from 2,560 to 2,646 square feet of living area. The dwellings all have two and one-half baths, a partial unfinished basement, air conditioning, and a fireplace. All of the dwellings also have a garage, ranging from a two-car to a three and one-half-car garage. The comparables have improvement assessments ranging from \$10.87 to \$11.83 per square foot of living area.

In support of the market value argument, the appellant submitted a letter from Gregory W. Lis, Vice-President of Americorp Real Estate, Ltd (the "Letter"). The Letter is dated March 20, 2010, and bears Lis's signature. The Letter states that, using the Boeckh Estimate Manual and Market Approach Method, Lis determined that the market value of the subject is between \$325,000 and \$335,000. The Letter does not state whether Lis is a certified Illinois appraiser, whether Lis's conclusions were based off of an appraisal, whether any of the three traditional approaches to value were used, whether any comparable properties were used to compare to the subject, and what the effective date of the valuation is. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$37,583 was disclosed. This assessed value yields a market value of \$422,281 using the 2009 Illinois Department of Revenue three-year median level of assessment for class 2 property of 8.90%. In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties (including the Parkview Property) consisting of two-story, frame and masonry dwellings that range in age from 22 to 32 years old, and in size from 2,623 to 2,837 square feet of living area. All of the dwellings have two and one-half baths, a partial basement, air conditioning, and a fireplace. All of the dwellings also have a garage, ranging from a two-car to a three and one-half-car garage. These properties have improvement assessments ranging from \$11.83 to \$13.53 per square foot of living area. The board of review's pleadings state that the subject's improvement size is 2,709 square feet 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.

Initially, the Board finds that the subject's improvement size is 2,709 square feet of living area. The Board gave little weight to the appellant's statement that the subject and the Parkview Property used the same blueprints. This statement was not supported by any other evidence such as the blueprints themselves, a survey of the subject, or an appraisal stating the subject's improvement size. Therefore, Board finds the subject's improvement size is 2,709 square feet, or \$11.83 per square foot of living area.

The appellant contends unequal treatment in the subject's improvement assessment as one of the bases 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 all six of the comparables submitted by the parties were 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 \$10.87 to \$13.53 per square foot of living area. The subject's improvement assessment of \$11.83 per square foot of living area is within the range established by the comparables. Even had the Board found that the subject's improvement size was 2,646 square feet of living area as the appellant asserted, the subject's improvement assessment would be \$12.11, and, thus, still within the range established by the 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 equitable.

The appellant also argued that the subject was overvalued. 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 (3d Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2d 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 Board concludes that the evidence indicates a reduction is not warranted.

The only evidence submitted by the appellant to support the market value argument was the Letter. The Board does not find the Letter persuasive as to the subject's market value because the letter does not state: whether Lis is a certified Illinois appraiser; whether Lis's conclusions were based off of an appraisal; whether any of the three traditional approaches to value were used; whether any comparable properties were used to compare to the subject; and what the effective date of the valuation is. Therefore, the Board finds that 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.

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: May 18, 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.