



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

APPELLANT: Lawrence Vock
DOCKET NO.: 09-21116.001-R-1
PARCEL NO.: 23-02-114-007-0000

The parties of record before the Property Tax Appeal Board are Lawrence Vock, the appellant; 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: \$ 4,591
IMPR: \$ 18,791
TOTAL: \$ 23,382

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 1,210 square feet of living area. The dwelling is 44 years old and is situated on a 10,204 square foot site. Features of the home include one and one-half baths, three bedrooms, a full, finished basement, central air conditioning, two fireplaces and an attached two-car garage.

The appellant raised two arguments: first, that there is unequal treatment in the assessment process; and second, that the subject's market value is not accurately reflected in its assessment as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for four suggested comparables located within thirteen blocks of the subject. The dwellings are either class 2-03 one-story or class 2-34 multi-level dwellings, as defined by Cook County's Real Property Assessment Classification Ordinance. The properties are improved with a one- or one and one-half story, frame and masonry, single-family

dwelling. Amenities include one full to two and one-half baths, a one or two-car garage, and either a crawl, full unfinished or partial basement with recreational room. They range: in age from 41 to 53 years; in size from 1,092 to 1,338 square feet of living area; and in improvement assessment from \$15.17 to \$19.50 per square foot of living area. The subject's improvement assessment is \$15.53 per square foot of living area.

As to the overvaluation argument, the appellant submitted sales data and photographs on the same four suggested comparables that were used as equity comparables. These properties sold from August 2008 to May 2009 for prices that ranged from \$190,000 to \$245,000 or from \$158.47 to \$201.47 per square foot of living area, including land. The appellant also included sales and assessment history for each suggested comparable property. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$23,382. This assessment reflects a total market value of \$262,719 or \$217.12 per square foot based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2009 of 8.90% for class 2 property, as is the subject.

The board of review submitted descriptive and assessment data as well as photographs relating to four suggested comparables. They are all located within subject's neighborhood. The properties are improved with a one-story, frame, single-family dwelling with three bedrooms and a full finished or unfinished basement. Amenities include a two or two and one-half car garage and central air conditioning for three of the comparables. Additionally, one of the comparables has a fireplace. They range: in age from 42 to 45 years; in size from 1,092 to 1,200 square feet of living area; and in improvement assessment from \$18.64 to \$20.28 per square foot of living area. The board of review also noted that comparable #3 sold in December 2006 for \$295,000, or \$270.15 per square foot, including land. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments as well as reviewing 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 data, the Board finds that the appellant has not met this burden.

The Board finds that comparables #1 through #4 submitted by the board of review are most similar to the subject in exterior construction, age, and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables range in improvement assessment from \$18.65 to \$20.28 per square foot of living area. The subject's improvement assessment at \$15.53 per square foot is below the range established by these comparables. Therefore, the Board finds no reduction is warranted as to this issue raised by the appellant.

As to the appellant's second issue, when market value is the basis of the appeal, the value of the property must be proved 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.Adm.Code 1910.65(c)). Having considered the evidence presented, the Board finds that the appellant has not met this burden and no reduction is warranted.

The appellant submitted four suggested sales comparables. The Board gave less weight to the multi-level comparable sales because of the dissimilar style to the subject property. Additionally, by appellant's own admission, suggested comparables #2, #3 and #4 are located in different neighborhoods than the subject with the appellant's comparable #4 being located in Lyons township. The subject is located in Palos township, therefore, little weight was given to this sale by the PTAB. The Board also gave less weight to the board of review's comparable #4, which sold in December 2006, because of the length of time from the January 1, 2009 assessment date. After considering adjustments to the comparable for differences when compared to the subject, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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.