



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

APPELLANT: Patricia Morelli
DOCKET NO.: 09-21203.001-R-1
PARCEL NO.: 14-20-324-033-0000

The parties of record before the Property Tax Appeal Board are Patricia Morelli, the appellant; 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: \$ 16,875
IMPR.: \$ 102,700
TOTAL: \$ 119,575

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,125 square foot parcel of land improved with a 12-year old, two-story, masonry, single-family dwelling, which is owner-occupied. The improvement contains 2,600 square feet of living area as well as three full and one half-baths, a full basement, two fireplaces and a two-car garage.

The appellant raised two arguments: first, that there was 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 as well as photographs for five suggested comparables located from a one-block to four-block radius from the subject. The properties were improved with a two-story, masonry, single-family dwelling. They range: in fireplaces from one to three; in bathrooms from three full and one half-baths to four full and one half-baths; in age from three to six years; in size from 2,624 to 2,858 square feet of living area; and in improvement assessments from \$36.83 to \$39.67 per square foot. Amenities include a full basement and a two-car

garage. The subject's improvement assessment is \$44.29 per square foot of living area.

As to the overvaluation argument, the appellant submitted descriptive and assessment data as well as photographs on four additional suggested comparables. They were located from a two to four block radius from the subject. The properties were improved with a two-story, masonry, single-family dwelling, each with three full and one half-baths. They range: in fireplaces from two to three; in age from two to 16 years; in size from 2,624 to 3,241 square feet of living area; and in improvement assessments from \$39.16 to \$47.13 per square foot. These properties sold from November, 2006 to January, 2008, for prices that ranged from \$1,050,000 to \$1,450,000, or from \$377.16 to \$447.39 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant testified at length to the methodology she employed in obtaining her suggested equity and sales comparables, which she indicated that her data was obtained from the cook county assessor's website. She also stated that based upon her conversation with an employee at the county assessor's office that the sale time period to be employed in obtaining sale comparables is a three-year time period from the assessment date at issue.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$132,029. This assessment reflected a total market value of \$1,483,472 or \$570.57 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 relating to four suggested comparables located either on the subject's block or within the subject's subarea. The properties are improved with a ten-year old, two-story, masonry, single-family dwelling with three full and one half-baths. They range: in fireplaces from one to three; in size from 2,892 to 3,142 square feet of living area; and in improvement assessments from \$40.31 to \$43.91 per square foot. The properties include a full basement and a multi-car garage.

In addition, the board's analysis indicated that property #4 sold in July, 2008, for a sale price of \$1,502,500 or \$494.24 per square foot. As a result of its analysis, the board requested confirmation of the subject's assessment.

The board of review's representative testified that the board would rest on the submitted evidence.

In written rebuttal, the appellant submitted a grid analysis and support documents relating to the board of review's comparables. Her statement was that the board's properties also support her

assertion that the subject property is inequitably assessed and overvalued.

After considering the arguments and testimony 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 met this burden.

In totality, the Board finds that all of the parties' equity comparables support a reduction in the subject's assessment. Specifically, the Board finds that comparables #1 and #4 submitted by the appellant as well as comparables #1 and #3 submitted by the board of review are most similar to the subject in style, exterior construction, improvement size, age and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$36.83 to \$43.91 per square foot of living area. The subject's improvement assessment at \$44.29 per square foot is above the range established by these comparables.

Since the Board has found that the subject property merits an assessment reduction based upon equity evidence, the Board shall not address the appellant's overvaluation issue, which also supports a reduction to the subject property.

Therefore, the Board finds that the appellant has demonstrated that the subject property is inequitably assessed and that a reduction to the subject's assessment is warranted based upon the parties' submitted 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Acting 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: January 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.