



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

APPELLANT: Sarah Burkes-Rawlins  
DOCKET NO.: 09-21428.001-R-1 through 09-21428.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Sarah Burkes-Rawlins, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-21428.001-R-1	28-14-417-019-0000	553	5,029	\$5,582
09-21428.002-R-1	28-14-417-020-0000	541	5,029	\$5,570

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two parcels with one improvement. The improvement has been prorated at 50% to each parcel. Parcel #1 has PIN 28-14-417-019-0000 and contains 3,690 square feet of land. Parcel #2 has PIN 28-14-417-020-0000 and contains 3,613 square feet of land. The improvement is a 43 year old, multi-level, frame and masonry dwelling, containing 1,135 square feet of living area. The dwelling has one and one-half baths, a partial basement with a formal recreation room, air conditioning and a two car garage.

The appellant has raised two issues on appeal. First, that the subject's assessment does not accurately reflect its market value. Second, that there was unequal treatment in the assessment process.

In support of the market value argument, the appellant submitted information on three recent sales of comparable dwellings within one mile of the subject. These comparables are one-story or multi-level, masonry dwellings ranging in age from 6 to 56 years old, and in size from 1,050 to 1,265 square feet of living area. These dwellings have either one or one and one-half baths, and either a full or partial basement. Two of the dwellings have air conditioning, and they all have a two-car garage. These properties sold from June 2009 to December 2009 for between

\$33,000 and \$49,900. The appellant also submitted MLS listings for all three properties. These listings state that Comparable #1 and Comparable #3 were both sold pursuant to a U.S. Department of Housing and Urban Development ("HUD") foreclosure.

The appellant also submitted a document from Chicago Title Insurance Company, which is titled "Residential Title Insurance Policy" (the "Policy"). The Policy states that there are two encroachments on the subject's land. Attached to the Policy is a letter from the appellant to the Chicago Title Company, and an unsigned and undated survey of the subject from Town & Country Land Surveyors & Company.

In support of the equity argument, the appellant submitted information on three comparable properties described as multi-level, frame, masonry, or frame and masonry dwellings that range in age from 2 to 52 years old, and in size from 1,181 to 1,413 square feet of living area. The dwellings have from one and one-half to two and one-half baths. Two of the dwellings have a partial basement with a formal recreation room, while one comparable dwelling has a slab. Two of the comparables have a garage, and all three have air conditioning. The comparables have improvement assessments ranging from \$1.13 to \$4.24 per square foot of living area. The subject also submitted the property details from the Cook County Assessor's website for the three comparable properties. These printouts all state that the "Improvements are Prorated with One or More Parcels." The subject's improvement assessment is \$4.43 per square foot of living area on Parcel #1, and \$4.43 per square foot of living area on Parcel #2, for a total improvement assessment of \$8.86 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 Parcel #1's final assessment of \$5,582 and Parcel #2's final assessment of \$5,570 were disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of multi-level, frame and masonry dwellings that range in age from 45 to 48 years old, and in size from 1,050 to 1,185 square feet of living area. All of the dwellings have one and one-half baths, a partial basement with a formal recreation room, and a garage, which ranges from a one-car to a two-car garage. The properties are from two blocks to over three miles away from the subject, and have improvement assessments ranging from \$11.47 to \$12.45 per square foot of living area.

The board of review also submitted a list of sales of other properties located within the subject's neighborhood. This list included the PIN, deed number, the date of the sale, and the sale price for twenty properties. No other information was given regarding these properties. Based on this evidence, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant stated that the board of review did not take the encroachments on the subject's land into consideration when making its final decision. The appellant also reaffirmed all evidence previously submitted.

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.

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 finds that the appellant has failed to prove, by a preponderance of the evidence, that a reduction in the subject's assessment is not warranted.

The appellant submitted three comparable sales as evidence that the subject's market value was overvalued by the board of review. Two of the comparables were HUD foreclosures, and thus not arm's length transactions. The Board finds that the remaining recent sale, Comparable #2, is not similar to the subject in design, construction, or amenities. Therefore, the Board accorded little weight to the recent sales evidence submitted by the appellant.

Moreover, the appellant's evidence regarding the two encroachments is unpersuasive. The appellant has asked for a reduction in the subject's improvement assessment, and not the subject's land assessment for either parcel. The encroachments relate to the land assessment, and do not reduce the value of the improvement assessment. Therefore, a reduction based on overvaluation is not warranted.

Second, 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 comparables #2 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 \$12.37 to \$12.45 per square foot of living area. The subject's improvement assessment

of \$8.86 per square foot of living area is below the range established by the most similar comparables. The comparables submitted by the appellant were all prorated properties, and the appellant failed to submit complete assessment data for these properties. Therefore, the Board accorded less weight to these 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 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.



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Chairman



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Member



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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



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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.