



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

APPELLANT: Sherri Castner
DOCKET NO.: 09-21613.001-R-1
PARCEL NO.: 14-29-423-050-0000

The parties of record before the Property Tax Appeal Board are Sherri Castner, 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: \$16,384
IMPR.: \$68,141
TOTAL: \$84,525

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story, single-family dwelling of frame construction containing 1,886 square feet of living area. The dwelling is 20 years old and is situated on a 2,560 square foot site. Features of the home include two and one-half baths, three bedrooms, a full basement with formal recreational room and central air conditioning.

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 limited descriptive and assessment data, as well as black and white photographs, for ten suggested comparable properties. The dwellings are either class 2-07 or class 2-78, as defined by Cook County's Real Property Assessment Classification Ordinance. No descriptive data regarding age, location, construction, design, amenities or square footage was provided by the appellant. The

subject's improvement assessment is \$36.13 per square foot of living area.

As to the overvaluation argument, the appellant submitted a settlement statement, closing statement, bill of sale and warranty deed indicating that the subject was purchased on April 29, 2003 for \$590,000. The appellant also submitted a Wikipedia printout regarding Case-Shiller Home Price Indices and contends the market value of the subject property has increased only one percent since the time of purchase. Additionally, the appellant argues that the subject property is devalued due to its location near the elevated train tracks. The appellant included a sketch of the subject property in relation to the elevated train tracks, black and white photographs of the tracks, an Environmental Assessment regarding the CTA Brown Line Expansion, and a Wikipedia report on the hazards of noise pollution.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment of \$84,525 was disclosed. This assessment reflects a total market value of \$949,719 or \$503.56 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 a photograph of the subject property, however, no additional data was submitted. 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 the appellant failed to present sufficient evidence to establish that the subject property is inequitably assessed. The ten suggested comparables listed in the appellant's petition do not include descriptive information as to the proximity, age, size, construction, design and/or amenities of the suggested comparables to the subject. Without more detailed information, the Board is unable to determine the uniformity of the assessments of these properties to that of the subject. Therefore the Board finds the appellant has failed to prove by clear and convincing evidence that the subject property is over assessed and a reduction is not warranted.

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.

In determining the fair market value of the subject property, the Board finds the subject's sale date too far removed from the lien date to accurately reflect the subject's market value as of January 1, 2009 as it occurred six years prior to the lien date. As to the argument that the subject property is devalued due to the subject's location near the elevated train tracks, the Board finds that appellant failed to establish the value lost by this. The appellant did not submit any evidence as to the value of the subject property other than reports printed from the internet. The appellant failed to submit any market evidence as to the subject's value such as an appraisal, a recent sale of the subject, or recent sales of comparable properties. Therefore, the Board finds no reduction is warranted as to this issue raised by the appellant.

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.



Chairman



Member



Member



Member



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



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.