



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

APPELLANT: Michael Porada
DOCKET NO.: 09-21810.001-R-1
PARCEL NO.: 10-19-324-005-0000

The parties of record before the Property Tax Appeal Board are Michael Porada, 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: \$ 4,462
IMPR: \$ 22,950
TOTAL: \$ 27,412

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction containing 1,232 square feet of living area. The dwelling is 49 years old and is situated on a 5,250 square foot site. Features of the home include one and one-half baths, three bedrooms, central air conditioning, a full, unfinished basement, and a detached 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. Three of the suggested comparables are located in the subject's same neighborhood code, however, suggested comparable #4 is located in Maine township while the subject property is located in Niles township. The properties are improved with a one-story, masonry or frame and masonry, single-family dwelling. They range: in age from 50 to 55 years; in size from 1,180 to 1,610

square feet of living area; and in improvement assessment from \$17.17 to \$23.15 per square foot of living area. The subject's improvement assessment is \$22.44 per square foot of living area. Amenities for the properties include one full to two and one-half baths, a one and one-half or two-car garage and central air conditioning for three suggested comparables.

As to the overvaluation argument, the appellant submitted sales data on the same four suggested comparables that were used as equity comparables. These properties sold from August 2008 to August 2009 for prices that ranged from \$275,000 to \$300,000 or from \$186.34 to \$252.54 per square foot of living area, including land. The appellant also included two certification pages from an appraisal indicating the subject property had a market value of \$280,000 as of April 8, 2009. 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 \$32,108. This assessment reflects a total market value of \$360,764 or \$292.83 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 black and white photographs relating to four suggested comparables. They are all located within subject's neighborhood, two of which are located on the same block as the subject. The properties are improved with a one-story, masonry, single-family dwelling with three bedrooms and a full unfinished basement. They range: in age from 48 to 50 years; in size from 1,105 to 1,232 square feet of living area; and in improvement assessment from \$23.56 to \$25.23 per square foot of living area. Amenities include one or two full baths, a detached two-car garage or an attached one-car garage, and central air conditioning for two of the suggested comparables. 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 #3 submitted by the appellant as well as comparables #1 through #4 submitted by the board of review are most similar to the subject in improvement

size, exterior construction, location and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables range in improvement assessment from \$17.17 to \$25.23 per square foot of living area. The subject's improvement assessment at \$22.44 per square foot is within 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 met this burden and a reduction is warranted.

The appellant submitted four suggested sales comparables as well as the two certification pages from an appraisal. The appraisal pages were given no weight by the Board as there is no evidence of: comparables sales used in establishing the subject's value; any adjustments made to these sales; the reasoning for these adjustments; any interior or exterior inspection of the subject property; and any descriptive, locational or sales data for the subject property and/or the comparable sales. However, the Board finds sale comparables #1 through #3 submitted by the appellant to be persuasive. The Board gave little weight to suggested comparable #4 as it is located in Maine township while the subject is located in Niles township. Suggested comparables #1 through #3 are similar to the subject in location, style, improvement size and amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in price from \$186.34 to \$252.54 per square foot of living area, including land. The subject's purported market value designated by the assessor's office at \$292.83 per square foot is above the range established by these sale comparables. The board of review did not submit any market value evidence in support of subject's assessment or raise any objection to the appellant's sales comparables.

Therefore, the Board finds that the appellant has met its burden by a preponderance of the evidence and that the subject does 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.



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.