



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

APPELLANT: Alan Bennett
DOCKET NO.: 09-23658.001-R-1
PARCEL NO.: 12-25-308-012-0000

The parties of record before the Property Tax Appeal Board are Alan Bennett, the appellant(s); 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: \$3,238
IMPR.: \$13,672
TOTAL: \$16,910

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,810 square foot parcel of land improved with a 80 year old, one and one-half-story, masonry, single-family dwelling containing 1,657 square feet of living area. The subject includes one bath, a full unfinished basement, and air conditioning. The appellant argued that the market value of the subject property is not accurately reflected in its assessed value.

In support of this overvaluation argument, the appellant submitted sales data for four properties located within one-half mile of the subject. These properties are described as one and one-half story, masonry, single-family dwellings with two or two and one-half baths, and for three of the properties, air conditioning. The properties range in age from 78 to 81 years old, and in size from 932 to 1,278 square feet of living area. The properties sold from February 2010 to April 2010 for prices ranging from \$136,000 to \$175,000 or \$125.12 to \$187.77 per square foot of living area. Based on this analysis, the appellant requests a reduction of the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$25,342 was disclosed. This assessment reflects a market value of \$284,741 using the Illinois Department of Revenue's 2009 three-year median

level of assessment for class 2 property of 8.90%. In support of the subject's assessment, the board of review submitted descriptions and assessment information for three properties located within the subject's neighborhood. These properties are described as one and one-half story, masonry or frame and masonry, single-family dwellings with one and one-half baths or two baths, full basement, and no air conditioning. The properties range: in age from 80 to 81 years old; in size from 1,461 to 1,665 square feet of living area; and in improvement assessments from \$16.13 to \$17.40 per square foot of living area. No sales data was included for these properties. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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; Winnbago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d (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 concludes that the evidence indicates a reduction in the subject's assessment is warranted.

The appellant's evidence does meet the burden of proving the market value of the property by a preponderance of the evidence. The appellant's comparables are similar in construction, age, and location to the subject property. Since the subject's square footage is greater than the comparables, the subject's market value shall be above the range of the comparable's market values. The Board finds that the subject property had a market value of \$190,000 for the tax year 2009. Since the market value of the subject has been established, the 2009 three-year median level of assessment as determined by the Illinois Department of Revenue for class 2, residential property of 8.90% will apply. In applying this level of assessment to the subject, the total assessed value is \$16,910 while the subject's current total assessed value is above this amount at \$25,342. Therefore, the Board finds that a reduction is 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.

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.