



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

APPELLANT: Scott Miller
DOCKET NO.: 09-24003.001-R-1
PARCEL NO.: 08-13-409-029-0000

The parties of record before the Property Tax Appeal Board are Scott Miller, 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: \$ 4,851
IMPR.: \$ 16,954
TOTAL: \$ 21,805

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 8,820 square foot parcel of land improved with an 46-year old, one-story, masonry, single-family dwelling containing 1,341 square feet of living area and one and one half-baths. At hearing, the appellant argued both unequal treatment in the assessment process and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of four properties suggested as comparable and located within a three-block radius of the subject. The properties are described as one-story, masonry, single-family dwellings with one and one half-baths to three full baths, and a one to two-car garage. The properties range: in age from 43 to 47 years; in size from 1,200 to 1,505 square feet of living area; and in improvement assessments from \$13.24 to \$22.08 per square foot of living area.

In support of the market value argument, the appellant submitted data on the same four comparables with descriptions and sales information. These properties sold between May 2009 to October

2009 for prices ranging from \$244,000 to \$254,000 or from \$162.13 to \$204.37 per square foot of living area. In support, the appellant submitted copies of the MLS sheets. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In addition, the appellant testified at hearing that he is a realtor and that he has personal knowledge regarding the similarities between the comparables and the subject property. He further argued that he used his expert knowledge to aid him in choosing comparables that closely resemble the subject property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$28,010 with an improvement assessment of \$23,159 or \$17.27 per square foot of living area was disclosed. This assessment reflects a market value of \$249,289 or \$185.90 per square foot of living area using the Illinois Department of Revenue's 2009 three year median level of assessment of 8.9% for Cook County Class 2 property. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within one quarter mile or within the subarea of the subject. The properties are described as one-story, masonry, single-family, dwellings with between one and one half-baths to two full baths, and a partial or full basement. The properties range: in age from 46 to 48 years, contain between 1,199 and 1,570 square feet of living area, and range in improvement assessment from \$18.08 to \$22.73 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

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 PTAB finds the appellant has not met this burden.

The parties submitted a total of eight properties suggested as comparable to the subject. The Board finds the appellant's comparables most similar to the subject in design, construction, size, location, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. The properties are masonry, one-story, single-family, dwellings located within one-quarter mile or within the subarea of the subject. The properties are between 46 to 48 years old, contain between 1,199 and 1,570 square feet of living area,

and range in improvement assessment from \$18.08 to \$22.73 per square foot of living area. In comparison, the subject's improvement assessment of \$17.27 per square foot of living area is below the range of these comparables. The remaining comparables were given less weight due to disparities in size. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not warranted.

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, 331Ill.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.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB finds that the evidence indicates a reduction based on market value is warranted.

At hearing, the appellant presented sales information on a total of four suggested comparables. In reviewing the evidence, the Board finds these comparables are similar to the subject as they are located within a three-block radius of the subject and are similar to the subject in age, design, and amenities. These comparables sold between May 2009 and October 2009 for prices ranging from \$244,000 to \$254,000 or from \$162.13 to \$204.37 per square foot of living area. In comparison, the subject's market value as established by the county reflects \$314,719 or \$234.69 per square foot of living area, which is above the range.

Therefore, the Board finds that the subject property had a market value of \$245,000 for the 2009 assessment year. Since the market value of the subject has been established, the 2009 Department of Revenue median level of assessments for Cook County Class 2 property of 8.9% will apply. 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.