



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

APPELLANT: John Woods
DOCKET NO.: 09-24027.001-R-1
PARCEL NO.: 12-25-319-034-0000

The parties of record before the Property Tax Appeal Board are John Woods, the appellant, by attorney Michael E. Crane, of Crane & Norcross in Chicago; 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: \$4,186
IMPR.: \$22,553
TOTAL: \$26,739

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction containing 1,145 square feet of living area. The dwelling is 63 years old. Features of the home include a partial, finished basement, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as one or 1.5 to 1.9-story frame or masonry dwellings that range in age from 59 to 86 years old. The comparable dwellings range in size from 1,103 to 1,185 square feet of living area. All four of the comparables have full unfinished basements, and two of the comparables have attic living area. Three comparables have two-car garages and one has a one-car garage. Two of the comparables have central air conditioning and two have fireplaces. The comparables have improvement assessments ranging from \$16,976 to \$18,875 or from \$15.23 to \$16.22 per square foot of living area. The subject's improvement assessment is \$22,553 or \$19.70 per square foot of living area.

In further support of the appeal there was a letter from counsel arguing the equity claim, assessor data sheets for the subject and the comparables, and copies of color photographs of the subject and the comparables. In the letter the attorney stated that the Chicago residential market for single family residences had been in decline since 2007. The attorney cited a *Standard & Poor's Case-Shiller Home Price Indices* report indicating sales prices had fallen 18.6% during the period of March 2008 through March 2009. Also submitted was a letter from a local real estate appraiser in which the appraiser offered his opinion that the subject property's residential market had experienced a 15% decrease in value over the previous two years. The attorney indicated that the Cook County Assessor had increased the subject's market value by more than 40% from the 2008 assessment when considering the new 10% level of assessments for residential Class 2 properties. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to reflect the reported decreases in value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story masonry dwellings that range in age from 51 to 66 years old. The dwellings range in size from 1,074 to 1,170 square feet of living area. Features include full or partial basements for all the comparables, with two having recreation room finish. All of the comparables have central air conditioning; and three have two-car garages. The four comparable properties have improvement assessments ranging from \$23,053 to \$27,719 or from \$20.66 to \$23.57 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 evidence, 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 not 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 Board finds the appellant has not met this burden.

The parties submitted eight suggested assessment comparables for the Board's consideration. The Board gave diminished weight to appellant's comparables #1 and #2. These two properties are listed as being 1.5 to 1.9 stories in design which is dissimilar to the subject 1-story style. In addition, both of these properties have attic living area and are 81 and 86 years old

respectively. In comparison, the subject is 63 years old and has no attic living area.

The Property Tax Appeal Board finds the remaining two comparables submitted by the appellant, and the four comparables submitted by the board of review to be most representative of the subject in size, age, design and features. These comparables range in size from 1,074 to 1,185 square feet of living area and range in age from 51 to 67 years old. The subject property has 1,145 square feet of living area and is 63 years old. These six comparables have improvement assessments ranging from \$18,875 to \$27,179 or from \$16.06 to \$23.57 per square foot of living area. The subject property has an improvement assessment of \$22,553 or \$19.70 per square foot of living area. The Board finds the subject's improvement assessment is within the range established by the most similar comparables in the record. After considering adjustments to the most similar comparables for difference when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

As a final point, the Property Tax Appeal Board gave little to no weight to the allegations in the attorney's letter indicating that residential values and sales prices in Chicago or the subject's market had decreased by 15% to 18.6% in the two years previous to the assessment date and that the subject's assessment should be reduced to reflect the decline in value. The Property Tax Appeal Board finds this argument and type of analysis unpersuasive. The Board finds a "generalized" analysis of the Chicago or even Leyden Township residential market would lack detail for comparison to the specific subject property and would not be a persuasive measurement or indicator demonstrating that the subject property is either inequitably assessed or over-valued. The Board finds actual assessments for the subject and comparable properties together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists.

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: December 21, 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.