



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

APPELLANT: Edward Hatter
DOCKET NO.: 09-25504.001-R-1
PARCEL NO.: 02-22-223-046-0000

The parties of record before the Property Tax Appeal Board are Edward Hatter, 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: \$5,265
IMPR.: \$25,735
TOTAL: \$31,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 11,086 square foot parcel of land improved with a 38-year old, two story, frame and masonry, single-family dwelling containing 2,362 square feet of living area. Amenities include two and one-half baths, five bedrooms, central air conditioning, one fireplace, a full, unfinished basement and an attached one and one-half 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, one of which is located in the subject's neighborhood. The comparables were listed on the appellant's grid sheet as well as a hand-written grid sheet evidencing average assessed values. The properties are improved with a frame or frame and masonry, two-story, single-family dwelling. Features include two and one-half or three full baths, a full, finished or unfinished

basement, one fireplace for three comparables, central air conditioning, and an attached one or two-car garage. They range: in age from seven to forty-eight years; in size from 2,296 to 3,589 square feet of living area; and in improvement assessment from \$6.59 to \$15.28 per square foot of living area. The subject's improvement assessment is \$10.90 per square foot of living area.

In support of the market value argument, the appellant submitted sales data on the grid sheet for comparable #4. The grid sheet indicates that this suggested comparable property sold in December 2009 for \$295,000, or \$100.65 per square foot, including land. The appellant also included a partial survey of the subject property as well as a list of repairs necessary to make the subject property more marketable. Based on this evidence, 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 \$31,000. This assessment reflects a total market value of \$348,315 or \$147.47 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.

The board of review submitted descriptive and assessment data as well as photographs relating to four suggested comparables. They are all located within the subject's neighborhood, three of which are located on the same block as the subject property. The properties are improved with a two-story, frame and masonry, single-family dwelling with two and one-half baths, four or five bedrooms, a full, unfinished basement, central air conditioning, a two-car garage and one fireplace for three of the comparables. They range: in age from 30 to 38 years; in size from 2,308 to 2,510 square feet of living area; and in improvement assessment from \$15.49 to \$18.95 per square foot of living area. 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.

First, 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 #4 submitted by the board of review are most similar to the subject. They are all two-story, frame and masonry, single family dwellings that are

located in the subject's neighborhood. These comparables are most similar to the subject in improvement size, age, location, and/or amenities. In analysis, the Board accorded the most weight to these comparables. These comparables range in improvement assessment from \$15.49 to \$18.95 per square foot of living area. The subject's improvement assessment at \$10.90 per square foot is below 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 not met this burden and that a reduction is not warranted.

In determining the fair market value of the subject property, the Board finds the appellant failed to submit sufficient evidence to show the subject was overvalued. The Board finds the appellant's evidence lacking in that only one sale comparable was submitted on the appellant's grid sheet. Although this property may be similar in some characteristics to the subject property, the Board finds a single comparable sale is not a persuasive indicator of the subject's fair market value. Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not 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.

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: June 22, 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.