



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

APPELLANT: Richard & Kimberly Siriann
DOCKET NO.: 09-26817.001-R-1
PARCEL NO.: 27-11-401-025-0000

The parties of record before the Property Tax Appeal Board are Richard & Kimberly Siriann, the appellants; 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: \$ 30,252
IMPR.: \$ 32,055
TOTAL: \$ 62,307

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 31-year-old, two-story, single-family dwelling of masonry construction containing 4,269 square feet of living area and located in Orland Township, Cook County. Features of the residence include two full bathrooms, a partial-unfinished basement, central air-conditioning, two fireplaces and a four-car detached garage.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellants submitted assessment data and descriptive information on five properties suggested as comparable to the subject. The appellants also submitted a one-page brief, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellants' documents, the five suggested comparables consist of two-story, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 4,007 to 4,175 square feet of living area and range in age from 19 to 31 years

old. The comparables contain two and one-half or three and one-half bathrooms, central air-conditioning, one or two fireplaces and a multi-car attached garage. Four comparables have a partial or full-unfinished basement. The improvement assessments range from \$10.77 to \$12.69 per square foot of living area. The five suggested land comparables range in size from 20,000 to 49,092 square feet and have land assessments of \$0.30 per square foot of land area.

At hearing, Mr. Siriann testified that the subject property was purchased in 1997 for \$275,000 due to its unfinished condition. Mr. Siriann also testified that to this date, neither the interior nor the exterior is completed. Mr. Siriann indicated that the land is still in rough grade condition and is a land locked parcel with an easement through a street sited parcel for access. He testified that the interior is still not completed, that work has yet to be done on the kitchen, and that the interior floors and walls need to be finished. In contrast, he argued that the five equity comparables provided by the appellants are fully habitable; contain completed improvements with superior interior amenities as compared to the subject as well as landscaped yards. Based on the evidence submitted, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$62,307, with \$32,055 or \$7.51 per square foot of living area apportioned to the improvement and \$30,252 or \$0.30 per square foot apportioned to the land. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The four comparables are improved with two-story, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 4,007 to 4,175 square feet of living area and range in age from 19 to 31 years old. The comparables contain two and one-half or three and one-half bathrooms, central air-conditioning, one or two fireplaces and a multi-car attached garage. Three comparables have a partial-unfinished basement. The improvement assessments range from \$10.77 to \$11.96 per square foot of living area. The four suggested land comparables range in size from 22,852 to 49,092 square feet and have land assessments of \$0.30 per square foot of land area. The appellants' comparables one through four and the board's comparables one through four are the same properties.

At hearing, the board's representative indicated that the comparables provided by the parties are similar to the subject in improvement size, age, design, amenities and location and support the subject's assessment.

After hearing the testimony 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 appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

Regarding the improvement, both parties presented assessment data on a total of five equity comparables. The Board finds these properties similar to the subject in size, design, age, exterior construction and location and have improvement assessments ranging from \$10.77 to \$12.69 per square foot of living area. The subject's per square foot improvement assessment of \$7.51 falls well below the range established by these properties. The Board further finds the subject's lower per square foot improvement assessment appears to reflect the fact the five equity comparables are fully habitable; contain completed improvements and have superior interior amenities as compared to the subject. Therefore, after considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by similar properties contained in the record.

Regarding the land, the Board finds the five land comparables submitted by both parties range in size from 20,000 to 49,092 square feet and have land assessments of \$0.30 per square foot. The subject's per square foot land assessment of \$0.30 indicates the subject is treated equitably when compared to similar properties.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence and a reduction is not 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Acting 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: January 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.