



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

APPELLANT: Leesa Walsh
DOCKET NO.: 09-27302.001-R-1
PARCEL NO.: 24-29-300-019-0000

The parties of record before the Property Tax Appeal Board are Leesa Walsh, 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: \$5,314
IMPR.: \$21,386
TOTAL: \$26,700

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 12,505 square foot parcel of land that is improved with a 23-year old, two-story, frame and masonry, single-family dwelling. The subject includes three baths, a full unfinished basement, air conditioning, and a three-car garage. 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 basis of this appeal.

In addition, the appellant argued that the square footage of the subject is incorrect. The appellant in support of the square footage argument submitted the land survey and the floor plan page of an appraisal that calculated the living area square footage as 2,834. The "Board of Review Notes on Appeal" has stated that the subject contained 3,641 square feet of living area and 12,505 square feet of land but did not include any information or regarding calculation of measurements.

In support of the equity argument, the appellant submitted descriptions on a total of four properties suggested as comparable and located within two miles of the subject. The properties are described as two-story, frame or frame and masonry, single-family dwellings with two and one-half baths. The properties range in size from 2,516 to 3,424 square feet of

living area and have improvement assessments ranging from \$10.60 to \$15.49 per square foot of living area. The subject's improvement assessment is \$14.19 per square foot of living area per the appellant's square footage of 2,834.

The appellant also included sales information on the four suggested comparables. The sales occurred between March 2010 to September 2010 for prices ranging from \$275,000 to \$350,000 or from \$102.22 to \$110.39 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$45,583 was disclosed. This assessment reflects a market value of \$512,168 using the Illinois Department of Revenue's 2009 three-year median level of assessment for class 2 property of \$8.90%. The board of review presented descriptions and assessment information on four suggested comparable properties located within the subject's neighborhood. The properties consist of two-story, frame and masonry, single-family dwellings that contain between 2,856 to 3,740 square feet of living area. Features include between two and one-half to three baths, a full unfinished basements, one fireplace, and two to three and one-half garage. These properties have improvement assessments ranging from \$11.45 to \$11.92 per square foot of living area. The board of review also submitted a sales price of \$515,000 and sales date of February 2006 for the subject. 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.

In regards to the subject square footage, the board of review has not provided any further evidence regarding calculation of square footage whereas, the appellant submitted a survey and the floor plan page of an appraisal of the subject which included specific measurements of each floor. Therefore, based on the appraisal's measurements of the square footage, the PTAB finds that the subject contains 2,834 of living area.

As to the subject's assessment, the PTAB finds the that the board of review's comparables #3 and #4 and appellant's comparables #2 and #3 were most similar to the subject in size, style, exterior construction, and features. Due to their

similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$11.45 to \$13.89 per square foot of living area. The subject's improvement assessment of \$14.19 per square foot of living area is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is 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, 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 presented sales information on four properties suggested as comparable to the subject. The PTAB finds these comparables similar to the subject. The properties range in size from 2,516 to 3,424 square feet of living area and sold from March 2010 to September 210 for prices ranging from \$275,000 to \$350,000 or \$102.22 to \$110.39 per square foot of living area. The properties are similar in size, location, and construction to the subject property. The most weight was given to this evidence. The subject's assessment reflects a market value of \$512,168 which is greater than the sale's price of the four comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the PTAB finds a reduction in the subject's assessment is warranted for the 2009 assessment.

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: May 18, 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.