



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

APPELLANT: Julie Welton
DOCKET NO.: 09-28306.001-R-1
PARCEL NO.: 16-22-203-016-0000

The parties of record before the Property Tax Appeal Board are Julie Welton, 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: \$ 4,225
IMPR.: \$ 10,518
TOTAL: \$ 14,743

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,018 square foot parcel of land improved with a five-year old, two-story, frame and masonry, single-family dwelling. The improvement contains 1,596 square feet of living area. Amenities include two and one-half baths, three bedrooms, a full, unfinished basement, central air conditioning, one fireplace and a detached two-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 three suggested comparables located within six blocks of the subject. The properties are improved with a two-story, frame and masonry, single-family dwelling with two or two and one-half baths, central air conditioning, a full, unfinished basement, and a detached two-car garage. They range: in age from three to six years; in size from 1,474 to 1,596 square feet of living area; and in improvement assessment from \$5.65 to \$6.40 per square foot of

living area. The subject's improvement assessment is \$6.59 per square foot of living area.

In support of the market value argument, the appellant submitted a copy of the settlement statement showing the subject property was purchased on September 30, 2005 for \$121,945. In addition, the appellant's petition asserts the property was purchased from Spathies Construction, an unrelated party to the appellant. The appellant also included a copy of a survey of the property. Based upon this analysis, 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 \$14,743. This assessment reflects a total market value of \$165,652 or \$103.79 per square foot, including land, based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2009 of 8.9% 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, one of which is within one-quarter mile of the subject property. The properties are improved with a two-story, frame and masonry, single-family dwelling. They range: in age from 2 to 4 years; in size from 1,576 to 1,880 square feet of living area; and in improvement assessment from \$7.06 to \$8.31 per square foot of living area. The properties include one and one-half to two and one-half baths, three or four bedrooms, a full, unfinished basement, one fireplace for comparable #3, central air conditioning for three suggested comparables and detached two-car garage for comparable #4. The board of review's grid also evidenced a sale of suggested comparable #1 in May 2006 for \$126,500. Based on this evidence, the board of review 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.

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 #3 submitted by the appellant as well as comparable #4 submitted by the board of review are most similar to the subject in improvement size, location, and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables range in

improvement assessment from \$5.65 to \$8.17 per square foot of living area. The subject's improvement assessment at \$6.59 per square foot of living area is within 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 market value evidence presented, the Board concludes that this evidence indicates a reduction is not warranted.

In determining the fair market value of the subject property, the Board finds appellant's sale date of value too far removed from the lien date to accurately reflect the subject's market value as of January 1, 2009. The sale is over three years old and the appellant failed to provide any sales comparables or an appraisal as evidence to support that this sale is at market value as of January 1, 2009.

Accordingly, in determining the fair market value of the subject property, the Board finds that the appellant failed to submit sufficient evidence to show the subject was overvalued. 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: 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.