



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

APPELLANT: Anthony & Judith Stetina
DOCKET NO.: 09-28604.001-R-1
PARCEL NO.: 05-33-107-044-0000

The parties of record before the Property Tax Appeal Board are Anthony & Judith Stetina, 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: \$10,678
IMPR.: \$36,685
TOTAL: \$47,363

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame and masonry construction. The dwelling is 58 years old and is situated on a 6,780 square foot site. Features of the home include one and one-half baths, three bedrooms, a partial, unfinished basement, one fireplace and an attached one-car garage.

The appellants 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 addition, the appellants' grid sheet listed the subject's square footage of living area as 1,780, while the board of review indicated that the subject property's square footage is 1,817 square feet. The appellants indicated that this difference of 37 square feet impacted the classification of the subject property as it was previously a class 2-03 and it is now classified as a class 2-04 as defined by Cook County's Real Property Assessment Classification Ordinance. The appellants also enclosed a letter

stating they were enclosing a plat of survey as well as a certificate of error for square footage but neither was enclosed.

In support of the equity argument, the appellants submitted descriptive and assessment data, as well as photographs, for five suggested comparables located within the subject's neighborhood. The properties are improved with a one and one-half or two story, frame, stucco or frame and masonry, single-family dwelling, all of which are classified as either class 2-03 or class 2-04 as defined by Cook County's Real Property Assessment Classification Ordinance. Amenities include one and one-half or two full baths, a partial finished or full unfinished basement, central air conditioning and one fireplace for one comparable, and a one or one and one-half car garage. They range: in age from 50 to 105 years; in size from 1,279 to 1,899 square feet of living area and in improvement assessment from \$16.62 to \$24.44 per square foot of living area.

As to the overvaluation argument, the appellants did not submit any market evidence, such as an appraisal, evidence of a recent arm's length sale of the subject property, or recent sales of comparable properties. Based upon this analysis, the appellants 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 \$47,363. The board of review submitted descriptive and assessment data as well as photographs relating to four suggested comparables. They are all located within subject's neighborhood, one of which is located on the same block as the subject. The properties are improved with a one or one and one-half story, frame or frame and masonry, single-family dwelling with three or four bedrooms and one full to two full baths. Amenities include central air conditioning for one comparable, one fireplace for two comparables and one to two-car garage area. They range: in age from 57 to 84 years; in size from 1,835 to 2,025 square feet of living area; and in improvement assessment from \$21.00 to \$25.48 per square foot of living area. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellants stated that they were living on a fixed income, that the subject property's value had decreased by at least 30%, and that the property classification should revert to a class 2-03 as it was during tax year 2007. The appellants also enclosed 2010 and 2011 assessor database printouts and colored photographs for three suggested comparables, one of which was included in the appellants' original petition, to demonstrate the decrease in the value of the subject property. These additional comparables submitted on rebuttal were given no weight by the Board pursuant to Section 1910.66 (c), which states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded

from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Adm.Code 1910.66(c)).

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 first issue before the Board is the subject's square footage. The Board finds the appellants failed to submit sufficient evidence to establish that the subject contains 1,780 square feet of living area. No documentation was included with the original petition, such as a survey, sketch or diagram, to determine the subject's actual measurements. The board of review submitted an assessor characteristic printout. Therefore, the Board finds that the subject contains 1,817 square feet of living area. This reflects an improvement assessment of \$20.19 per square foot of living area.

The appellants contend 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 appellants have not met this burden.

The Board finds that comparables #2, #3 and #5 submitted by the appellants as well as comparables #1 through #4 submitted by the board of review are most similar to the subject in location, improvement size, and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables range in improvement assessment from \$16.62 to \$25.48 per square foot of living area. The subject's improvement assessment at \$20.19 per square foot is within the range established by these comparables. Therefore, the Board finds no reduction is warranted as to this issue raised by the appellants.

As to the appellants' 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 appellants have not met this burden and no reduction is warranted.

The appellants failed to submit any market data evidence such as of an appraisal of the subject property or recent sales of

comparable properties. Therefore, the Board finds that the appellants have not met their burden by a preponderance of the evidence and that a reduction in the subject's market value is not warranted based upon the lack of 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

Marko M. Louie

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.