



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

APPELLANT: Lew D. Souza  
DOCKET NO.: 09-30752.001-R-1  
PARCEL NO.: 07-26-400-101-0000

The parties of record before the Property Tax Appeal Board are Lew D. Souza, 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:** \$ 5,010  
**IMPR.:** \$ 30,462  
**TOTAL:** \$ 35,472

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property contains a 7,158 square foot parcel of land improved with a frame construction dwelling containing 1,939 square feet of living area. Features of the home include a crawl space and a two-car garage.

The appellant raised three arguments: that the descriptive data and classification by the assessor are erroneous; that there was 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 to the subject property's age, the appellant submitted a comparable sales grid analysis which describes the subject as a 23 year old, one and one-half story dwelling. The appellant also included photographs of the subject property showing that the subject is a one and one-half story dwelling. In contrast, the board of review submitted its comparable sales grid analysis and a copy of the property characteristic printout which describes the subject as 22 year old, two-story dwelling.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables. The properties were improved with a one and one-half story, single-family dwelling with frame exterior construction and two and one half-baths therein. They are 23 years old and contain air conditioning. They range in size from 1,680 to 1,932 square feet of living area and in improvement assessments from \$15.69 to \$17.70 per square feet of living area. The subject's improvement assessment is \$15.71 per square feet of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

As to the argument regarding the subject property classification, the appellant wrote a letter explaining that the subject should be classified as a Class 2-07 instead of a Class 2-78 property. According to the cook county assessor's codes for classification of real property, a 2-07 property is described as a two or more story residence, up to 62 years of age, up to 2,000 square feet, while a 2-78 property is described as a two or more story residence, up to 62 years of age, 2,001 to 3,800 square feet. The appellant's letter also stated that he has filed three certificates of error for several years in order to get this error corrected. He claims that the board of review's comparables should be discounted due to this miscategorization.

In addition, the appellant provided sales data for the same comparables. They sold from July 1, 2003 to July 1, 2007, for a price ranging from \$282,000 to \$418,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$35,472 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story, frame dwellings that are between 19 and 22 years old. The dwellings range in size from 1,578 to 1,806 square feet of living area. Features include one and one half-baths to two and one half-baths and a two-car garage. These properties have improvement assessments ranging from \$16.21 to \$19.84 per square foot of living area. Based upon this analysis, 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.

As to the appellant's argument regarding the subject's age and design, the Board finds that the best evidence was provided by the appellant. The appellant provided a comparable sales assessment grid analysis and photos of the subject which showed it as a one and one-half story dwelling. Therefore, the subject is a one and one-half story, 23 year-old dwelling.

As to the county assessor's error in classification of the subject property, the Board finds that since the property contains 1,939 square feet of living area, that it should be categorized as a Class 2-07. According to the cook county assessor's office codes for classification of real property, a 2-07 property is described as a two or more story residence, up to 62 years of age, up to 2,000 square feet, while a 2-78 property is described as a two or more story residence, up to 62 years of age, 2,001 to 3,800 square feet.

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 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> 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 is not warranted.

As to the market value argument, the Board accords diminished weight for the sales comparables #2 and #3. These sales are too distant in time to reflect the market as of the assessment date of January 1, 2007. Therefore, the appellant has not met his burden and no change is 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.

The Board finds the comparables #1 and #2 submitted by the appellant, and comparable #2 submitted by the board of review were most similar to the subject in location, size, exterior construction and age. 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 \$15.69 to \$17.13 per square foot of living area. The subject's improvement assessment of \$15.71 per square foot of living area is at the low end of 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 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.

*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.