



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

APPELLANT: Prafulla Dunung  
DOCKET NO.: 10-23236.001-R-1 through 10-23236.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Prafulla Dunung, the appellant(s); 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-23236.001-R-1	09-16-402-039-0000	31,216	0	\$31,216
10-23236.002-R-1	09-16-402-040-0000	7,729	30,931	\$38,660

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of two parcels. One of the parcels contains a single-family dwelling. The other parcel does not contain any improvements. The improved parcel contains a one and one-half-story dwelling of frame and masonry construction with 2,643 square feet of living area. The dwelling is 99 years old. Features of the home include a fireplace and a detached two and

one-half-car garage. The combined land square footage for both parcels is 79,846 square feet. The improved parcel contains 44,170 square feet of land while the unimproved parcel contains 33,676 square feet of land. The subject is located in Maine Township, Cook County. The improved parcel is classified as a class 2-04 property while the unimproved parcel is classified as a 2-41 under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and a contention of law as the bases of the appeal. In support of these argumenst the appellant submitted information on three equity comparables; however, the appellant did not include the land or building square footage for any of the suggested comparables. In addition, the appellant submitted a portion of a FEMA Flood Map and a letter from the City of Des Plaines Engineering Department that states over 40% of the subject property is located in a floodway.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject improved parcel of \$38,660. The subject property has an improvement assessment of \$30,931 or \$11.70 per square foot of living area. This parcel has a land assessment of \$7,729 or \$0.17 per square foot of land. The subject unimproved parcel has a land assessment of \$31,216, or \$0.87 per square foot of land. In support of its contention of the correct assessment the board of review submitted information on four equity comparables.

In written rebuttal, the appellant listed discrepancies in the board of review's descriptions of the subject property and the comparables. In addition, the appellant stated the subject's assessment was increased from the prior year assessment by 40%.

#### **Conclusion of Law**

The appellant stated that the subject's assessment was increased by 40%. The Board finds this type of argument is not a persuasive indicator that demonstrates the subject property is inequitably assessed by clear and convincing evidence. The Board finds rising or falling assessments on a percentage basis do not indicate whether a property is equitably assessed. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, reflect market value, maintain uniformity of assessments, and be fair and just. This may result in properties

having increased or decreased assessments of varying percentages.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be board of review comparables. These comparables had improvement assessments that ranged from \$11.72 to \$11.84 per square foot of living area. The subject's improvement assessment of \$11.70 per square foot of living area falls below the range established by the best comparables in this record. In addition, the board of review's comparable land assessments range from \$0.27 to \$0.88 per square foot of land. The improved subject parcel has a land improvement assessment of \$0.17 which is below the range of established by the best comparables. Lastly, the subject unimproved land parcel has a land assessment of \$0.87 per square foot which is within the range established by the best comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). 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. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having

considered the evidence presented, the Board finds that the evidence indicates a reduction is not warranted.

The Board finds that the appellant has not met the burden of proving, by a preponderance of the evidence, that the subject is overvalued. The appellant did not provide an appraisal or a range of sales comparables with which to compare the subject. As such, the Board finds the a reduction in the subject's assessment is not justified.

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.



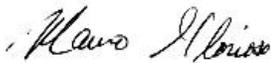
Chairman



Member



Member



Member



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: December 19, 2014



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.