



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

APPELLANT: Lauren Caruso
DOCKET NO.: 10-24812.001-R-1
PARCEL NO.: 15-13-424-020-0000

The parties of record before the Property Tax Appeal Board are Lauren Caruso, 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:

LAND: \$1,767
IMPR.: \$19,307
TOTAL: \$21,074

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,720 square foot parcel of land improved with an 85-year old, one-story, frame single-family dwelling containing 882 square feet of living area. The appellant argued that the market value of the subject property is not accurately reflected in its assessed value.

In support of this overvaluation argument, the appellant submitted market data on two suggested sale comparables and limited assessment information on one property. The two sale comparable properties are 83 and 86 years old and contain 816 and 984 square feet of living area. These sales occurred in June 2007 and July 2007 for \$159,500 and \$170,000 or \$195.46 and \$172.76 per square foot of living area, including land, respectively. In addition, the appellant submitted limited assessment information for one property. The property is a 92-year old, frame constructed, single-family dwelling located within one block of the subject. The property contains 1,006 square feet of living area. Lastly, the appellant submitted black and white photographs for all the comparables. 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 \$21,074 for the tax

year 2010. The subject's assessment reflects a market value of \$208,653 or \$236.57 per square foot using the Illinois Department of Revenue's 2010 three-year median level of assessment for Class 2, residential property of 10.10%. In support, the board of review submitted assessment data for four properties located within one-quarter mile of the subject. These properties are described as one-story, frame single-family dwellings. The properties range in age from 84 to 87 years and in size from 720 to 784 square feet of living area. The properties have improvement assessments that range from \$27.09 to \$28.77 per square foot of living area. The subject's improvement assessment is \$21.89 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

After considering the arguments and reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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 not warranted.

The appellant presented assessment data on a total of two sale comparables. The PTAB finds the appellant did not meet the burden of proof necessary to show the subject property was overvalued in that only two sale comparables were submitted. Two comparables is insufficient data to establish that the subject is overvalued. Appellant's two comparables does not constitute a range. Furthermore, appellant's remaining one comparable did not include complete assessment data and therefore, cannot be analyzed. Therefore, the appellant failed to meet the burden of proof 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.



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: April 19, 2013



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.