



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

PELLANT: Richard & Kim Siriann
DOCKET NO.: 10-25612.001-R-1
PARCEL NO.: 27-11-401-025-0000

The parties of record before the Property Tax Appeal Board are Richard & Kim Siriann, 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: \$ 30,252
IMPR.: \$ 32,055
TOTAL: \$ 62,307

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 100,841 square feet of land that is improved with a 30 year old, two-story, masonry, single-family dwelling. The subject's improvement size is 4,269 square feet of living area, which equates to an improvement assessment of \$7.51 per square foot of living area. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and 2009 assessment information for five properties suggested as comparable to the subject. The comparables are described as two-story, frame and masonry, single-family dwellings. Additionally, the comparables range: in age from 19 to 31 years; in size from 4,007 to 4,175 square feet of living area; and in improvement assessments from \$10.77 to \$12.69 per square foot of living area. The comparables also have various amenities. The comparables also range in land size from 20,000 to 49,092 square feet with all five comparables assessed at \$0.30 per square foot of land, as is the subject. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement

assessment of \$32,055 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as two-story, masonry or frame and masonry, single-family dwellings. Additionally, the comparables are seven years old, have from 3,808 to 4,706 square feet of living area, and have improvement assessments ranging from \$12.03 to \$13.67 per square foot of living area. The comparables also have several amenities. The comparables also range in land size from 11,475 to 31,711 square feet and in land assessment from \$0.27 to \$0.55 per square foot of land. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

In written rebuttal, the appellants argued that their land assessment was inequitable as approximately one-third of their land was unusable. As evidence they submitted: a 2001 board of review result notice; a 2001 assessor database printout; a letter written by the appellants dated December 2002 indicating a portion of their land is wetlands; a letter from the Morton Arboretum dated May 2001 indicating "that property values and ecological qualities have not been diminished"; a Sidwell map with handwritten notes on it; and two color photographs indicating flooding.

At hearing, the appellants testified that approximately one-third of their land is located in a flood plain and not usable but that they own all of the land. The appellants also indicated that they felt their improvement assessment was fair based on the parties' comparables.

The board of review representative confirmed that although the appellants submitted 2009 data, those values were unchanged for the 2010 tax year. Additionally, the representative requested that the flood plain issue be disregarded as it was not part of the appellants' original argument.

After reviewing the record, considering the evidence, and hearing the testimony, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

As to the argument that the subject property is devalued due to the subject's location on a floodway, the Board finds that appellants failed to establish the value lost by this. The appellants did not submit any evidence as to the value of the subject property other than a letter from 2002 from the Morton Arboretum. This letter indicates that the appellants' property value was not diminished. The appellants failed to submit any market evidence as to the subject value as of the January 1, 2010 lien date, such as an appraisal, a recent sale of the subject, or recent sales of comparable properties. Additionally, the Board finds that as this argument was first raised on rebuttal, this evidence was 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.

Therefore, the Board finds no reduction is warranted as to this issue raised by the appellants.

The appellants also contends unequal treatment in the subject's assessment as the basis of this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellants have not met this burden.

The Board finds that all of the comparables submitted by the appellant were most similar to the subject in location, size, style, exterior construction, features, and/or 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 \$10.77 to \$12.69 per square foot of living area. The subject's improvement assessment of \$7.51 per square foot of living area is below the range established by the most similar comparables. Additionally, the subject's land assessment is identical to those comparables submitted by the appellant. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that both the subject's land and improvement assessment are 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

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: July 19, 2013

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.