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

APPELLANT: Robert Josellis
DOCKET NO.: 10-26108.001-R-1
PARCEL NO.: 05-33-403-015-0000

The parties of record before the Property Tax Appeal Board are Robert Josellis, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds ***a reduction*** 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:** | $ 6,834 |
| **IMPR.:** | $ 60,264 |
| **TOTAL:** | $ 67,098 |

Subject only to the State multiplier as applicable.

## ANALYSIS

The subject is improved with a 21 year old, two-story, frame, single-family dwelling. The appellant argued that the Cook County Assessor's records were incorrect regarding the subject's improvement size and land size, and that there was unequal treatment in the assessment process of the subject's land and improvement as the bases of this appeal.

In support of the land size argument, the appellant submitted a plat of survey. The survey is dated May 4, 2001, and is signed by G. Thomas Green, a certified Illinois Land Surveyor. The survey shows that the subject's land size is 133.60 feet long by 33 feet wide, for a total square footage of 4,409 square feet of land area.

In support of the improvement size argument, the appellant submitted a floor plan of the subject from an appraisal. However, the entire appraisal was not submitted, so this document does not include a signature or a date. This document states that the subject contains 2,511 square feet of living area.

In support of the equity argument, the appellant submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as two-story, frame or frame and masonry, single-family

dwellings. Additionally, the comparables range: in age from 22 to 60 years; in size from 2,458 to 3,645 square feet of living area; in improvement assessments from $18.16 to $22.93 per square foot of living area; and in land assessment from $1.55 to $1.80 per square foot of land area. The comparables also have various amenities. 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 $60,264 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, frame, single-family dwellings. Additionally, the comparables range: in age from 11 to 16 years; in size from 2,579 to 2,754 square feet of living area; and in improvement assessments from $29.48 to $33.72 per square foot of living area. The comparables also have several amenities. The board of review's evidence states that the subject's land size is 4,587 square feet of land, and that the subject's improvement size is 2,657 square feet of living area. However, the board of review did not submit any information in support of the subject's land size or improvement size. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

At hearing, the appellant reaffirmed the evidence previously submitted. The appellant stated that there were no comparables similar to the subject that had the same narrow lot and age as the subject. Thus, he was restricted to the comparables he submitted. The Cook County Board of Review Analyst, Nicholas Jordan, rested on the evidence previously submitted.

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.

Initially, the Board finds that the subject's land size is 4,409 square feet of land area. The Board finds the plat of survey persuasive on this issue, and the board of review presented no evidence to support its assertion that the subject's land size should be 4,587. Therefore, the Board finds that the subject's land size is 4,409 square feet of land area, which equates to a land assessment of $1.61 per square foot of land area.

Next, the Board finds that the subject's improvement size is 2,657 square feet of living area. The Board does not find the page from the appraisal showing the subject's floor plan persuasive because it is unsigned, undated, and the appraiser was not available to testify at hearing. Therefore, the Board finds that the subject's improvement size is 2,657 square feet of living area, which equates to an improvement assessment of $22.68 per square foot of living area.

The appellant contends unequal treatment in the subject's improvement 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 appellant has not met this burden.

The Board finds that Comparables #2, and #4 submitted by the appellant, and all of the comparables submitted by the board of review 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 $22.03 to $33.72 per square foot of living area. The subject's improvement assessment of $22.68 per square foot of living area is within the range established by the most similar comparables. Additionally, all of these comparables had land assessments $1.55 per square foot of living area. The subject's land assessment of $1.61 per square foot of land area is above the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is equitable, but that the subject's land assessment is inequitable. Therefore, a reduction in the subject's land assessment is 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: July 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.