



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

APPELLANT: Febie Cabanlit
DOCKET NO.: 10-26288.001-R-1
PARCEL NO.: 15-16-407-060-0000

The parties of record before the Property Tax Appeal Board are Febie Cabanlit, 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: \$ 2,835
IMPR: \$ 13,787
TOTAL: \$ 16,622

Subject only to the State multiplier as applicable.

ANALYSIS

The subject contains 6,300 square feet of land, which is improved with a 63-year old, one and one-half story, frame and masonry, single-family dwelling. The subject's improvement size is 1,273 square feet of living area, which equates to an improvement assessment of \$10.83 per square foot of living area.

The appellant raised two arguments: first, that there was unequal treatment in the assessment process of the subject's improvement; and second, that the market value of the subject property was not accurately reflected in its assessed value as the bases of this appeal.

In support of these arguments, the appellant submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as one and one-half story, masonry or frame and masonry, single-family dwellings. The comparables range: in age from 65 to 78 years; in size from 1,005 to 1,170 square feet of living area; and in improvement assessments from \$7.64 to \$15.14 per square foot of living area. The comparables also have varying amenities.

In addition, the appellant submitted copies of assessor database printouts for each property as well as a photograph and a website printout relating to each property's sales. The appellant's analysis indicated that the four properties sold from August, 1990, to December, 2005, for prices that ranged from \$81.20 to \$166.24 per square foot of living area. The subject's data indicated that it was purchased in April, 2003, for \$133.94 per square foot. Further, the submitted printouts state that property #4 contains only a partial assessment without further explanation. 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 \$13,787 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 one-story or one and one-half story, frame and masonry, single-family dwellings. The comparables range: in age from 52 to 63 years; in size from 1,368 to 1,457 square feet of living area; and in improvement assessments from \$15.24 to \$16.25 per square foot of living area. The comparables also have varying amenities. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

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.

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 #1 and #2 submitted by the appellant and Comparables #1, #2 and #3 submitted by the board of review were most similar to the subject in 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 \$14.84 to \$16.25 per square foot of living area. The subject's improvement assessment of \$10.83 per square foot of living area is below 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, and a reduction in the subject's assessment is not warranted.

As to the appellant's second issue, 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 that a reduction is not warranted.

In determining the fair market value of the subject property, the Board finds unpersuasive the appellant's submission of sales data for four suggested properties. The Board finds that this sales data which stretches from 1990 through 2005 is too distant in time to be relevant to the assessment date at issue which is January 1, 2010. Moreover, the subject sold in 2003 which is a distance of seven years from the assessment date at issue. Therefore, the Board found the appellant's argument unconvincing.

Thereby, the Board finds that the parties' submitted evidence support the subject property's valuation and that no reduction is warranted on this issue.

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

J. R.

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

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.