



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

APPELLANT: Robert Perry
DOCKET NO.: 10-26814.001-R-1
PARCEL NO.: 22-29-316-010-0000

The parties of record before the Property Tax Appeal Board are Robert Perry, 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: \$ 5,995
IMPR.: \$ 30,562
TOTAL: \$ 36,557

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 12,623 square foot parcel of land improved with a 19-year old, two-story, frame and masonry, single-family dwelling containing 2,194 square feet of living area, two and one-half baths, air conditioning, a fireplace, and a full, unfinished basement. The appellant argued both that the fair market value of the subject was not accurately reflected in its assessed value and that the subject property is inequitably assessed as the bases of the appeal.

In support of the these arguments, the appellant submitted descriptions and assessment and sales information on four properties suggested as comparable and located within the subject's neighborhood. These properties are described as two-story, frame and masonry single-family dwellings. Features include two and one-half baths, air conditioning, a fireplace, and unfinished basements. These properties range: in age from 9 to 19 years; in size from 2,639 to 3,126 square feet of living area; and in improvement assessments from \$11.40 to \$14.57 per square foot of living area. Three of these properties sold between April 2000 and September 2010 for prices ranging from

\$368,000 to \$420,000 or from \$133.96 to \$159.15 per square foot of living area. The appellant argues that comparable number four, which sold in September 2010 for \$368,000, should have an improvement assessment of \$11.38 and not \$14.57 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the board disclosed the subject's final assessment at \$36,557 with an improvement assessment of \$30,562 or \$13.93 per square foot of living area. The subject's final assessment reflects a fair market value of \$408,915 or \$186.38 per square foot of living area when the Illinois Department of Revenue's 2010 three-year median level of assessment of 8.94% for Cook County Class 2 property is applied.

In addressing the appellant's argument, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable with one property located on the subject's block. The properties are described as two-story, frame and masonry, single-family dwellings. Features include two and one-half baths, air conditioning, a fireplace, and partial or full basements with one finished. The properties range: in age from 18 to 19 years; in size from 2,206 to 2,468 square feet of living area; and in improvement assessment from \$13.06 to \$17.31 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal 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 the 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. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the PTAB finds the appellant has not met this burden.

The parties presented assessment data on a total of eight equity comparables. The PTAB finds the appellant's comparable #1 and the board of review's comparables are most similar to the subject in size, age, design, construction, and location. The properties range: in age from 18 to 19 years; in size from 2,206 to 2,639 square feet of building area; and in improvement assessments from \$11.40 to \$17.31 per square foot of building area. In comparison, the subject's improvement assessment of \$13.93 per square foot of building area is within the range of comparables. After considering adjustments and the differences in the comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not warranted.

The appellant also makes a market value argument. 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 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd 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 market value evidence presented, the PTAB concludes that this evidence indicates a reduction is not warranted.

The appellant presented sales information on three properties. However, two of these sales, comparables #1 and #3, are aged sales and are not reflective of the market value as of January 1, 2010. The PTAB finds that the appellant only submitted one sale reflective of the market as of the lien date. The PTAB finds that one sale is insufficient to be reflective of the market as a whole or to show the subject's market value as established by the county is incorrect and, therefore, the appellant failed to show by a preponderance of the evidence that a reduction in the assessment based on market value 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.