



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

APPELLANT: Donald Mellema
DOCKET NO.: 11-22556.001-R-1
PARCEL NO.: 09-35-116-003-0000

The parties of record before the Property Tax Appeal Board are Donald Mellema, the appellant; 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: \$ 5,425
IMPR.: \$ 22,255
TOTAL: \$ 27,680

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 6,200 square feet of land improved with a 55-year old, one-story, masonry, single-family dwelling. The improvement contains 1,038 square feet of living area as well as a full basement, one bathroom, and a one-car garage.

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 is not accurately reflected in the property's assessed valuation as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for four suggested comparables located within an 8-block radius of the subject. They are improved with a one-story, single-family dwelling with masonry

or frame and masonry exterior construction. They range: in age from 54 to 88 years; in improvement size from 1,260 to 1,562 square feet of living area; and in improvement assessments from \$17.29 to \$25.73 per square foot. The subject's improvement assessment is at \$27.13 per square foot of living area. The properties also include varying amenities.

In support of the market value argument, the appellant submitted sale data relating to the aforementioned suggested comparables. They sold from January, 2011, to November, 2011, for prices that ranged from \$215,000 to \$262,000 or from \$154.00 to \$205.81 per square foot of living area. 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 \$33,586. This total assessment reflects a market value of \$353,909 or \$340.95 per square foot of living area with application of the Department of Revenue's three-year median level of assessment for class 2, residential property of 9.49%.

The board of review submitted descriptive and assessment data relating to four suggested comparables. They are improved with a one-story, masonry or frame and masonry, single-family dwelling. The improvements range: in age from 49 to 58 years; in size from 1,031 to 1,192 square feet of living area; and in improvement assessments from \$28.78 to \$33.90 per square foot. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments as well as reviewing 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 data, the Board finds that the appellant has not met this burden and that a reduction is not warranted as to this issue.

In totality, the Board finds that the board of review's comparables are most similar to the subject in style, improvement age, size, and/or amenities. The comparables range

in improvement assessments from \$28.78 to \$33.90 per square foot of living area, unadjusted. In analysis, the Board accorded most weight to these comparables, with adjustments made thereto. After undertaking these adjustments, the subject's improvement assessment at \$27.13 per square foot is within the range established by these comparables.

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. 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 evidence presented, the Board concludes that the appellant has met this burden and that a reduction is warranted.

The appellant submitted unadjusted, raw sales data on four recent sale comparables. They sold from January to November, 2011, for prices that ranged from \$215,000 to \$262,000 or from \$154.00 to \$205.81 per square foot of living area. In contrast, the subject's total assessment reflects a market value of \$353,909 or \$340.95 per square foot of living area. After making adjustments to these sale comparables for pertinent factors, the Board finds that the subject's market value is still above the range indicated by the recent sales data. Further, the Board finds that the board of review failed either to submit any market data to support the subject's valuation or to rebut the sales data submitted by the appellant. Therefore, the Board finds that the evidence does not support the subject's market value and that a reduction is appropriate.

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.



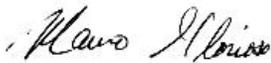
Chairman



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: January 24, 2014



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.