



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

APPELLANT: Hortencia McKinsey
DOCKET NO.: 11-23185.001-R-1
PARCEL NO.: 28-14-309-063-0000

The parties of record before the Property Tax Appeal Board are Hortencia McKinsey, 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: \$3,737
IMPR.: \$11,797
TOTAL: \$15,534

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 24,916 square foot parcel of land improved with an 18-year old, two-story, frame, single-family dwelling containing 1,780 square feet of living area, one and one-half baths, air conditioning, and a fireplace. The property is located in Markham, Bremen Township, Cook County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted

information on three equity comparables located within one mile of the subject. The properties are described as two-story, frame or frame and masonry, single-family dwellings with various amenities. These comparables range in improved assessment from \$4.81 to \$6.56 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,534. The subject property has an improvement assessment of \$11,797 or \$6.63 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within a quarter-mile of the subject. The properties are described as two-story, frame, single-family dwellings with various amenities. These comparables range in improvement assessment from \$6.47 to \$7.37 per square foot of living area. The board of review listed the sale of comparable #1 in August 2011 for \$142,000.

In rebuttal, the appellant submitted letter asserting that the board of review's comparable #1 is the strongest comparable and supports an assessment reduction for the subject. She argued that comparable #1 is next to the subject, has more rooms and square footage, has a basement, and sold for \$142,000 in 2011.

At hearing, the appellant called her witness, Paul Parise, who is the appellant's son-in-law. He requested that the petition be amended to seek a lower assessment than previously requested due to the evidence submitted by the board of review in regards to its comparable #1. He asserted that the appellant's comparables are similar to the subject and are assessed lower than the subject.

Mr. Parise further argued that the board of review's comparable #1 sale of \$142,000 should reflect an assessment for this property of \$14,200 which would then support a reduction in the subject's improvement assessment to \$5.70 per square foot of living area. He asserted this comparable is superior to the subject in room count, size, and amenities. He testified that this property is next door to the subject and built by the same builder at the same time as the subject.

On cross-examination, Mr. Parise was questioned in regards to the appellant's comparable #1 and whether this property was pro-rated with another parcel. The Property Tax Appeal Board requested and took into the record *Appellant's Exhibit #1*, an assessor website printout for the appellant's comparable #1. The second page of this document reads "improvements are prorated with one or more parcels." The Property Tax Appeal Board then requested and took into evidence *Board of Review's Exhibit #1*, a printout from the board of review's database for this comparable. Page two of this document lists the comparables proration of 80% and a proration for a related parcel, 28-14-315-029, of 20%.

Mr. Parise clarified how he arrived at the amended reduction request for the subject based on comparable sale #1. He acknowledged that he was using an imputed assessment for this comparable based on its sale and not referring to the actual assessment. He testified that the appellant's comparables are closer to one-quarter mile from the subject than one mile from the subject.

The board of review's representative, Nicholas Jordan, testified in regards to how properties can be prorated. He testified that the appellant's comparable #1 has a full improvement assessment of \$6.01 per square foot of living area when the related comparable's assessment is added. Mr. Jordan stated that the appellant's comparable #2 was used by the board of review and is its comparable #2 as well. He then asserted that the board of review's comparables support the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be all the comparables. These comparables had improvement assessments that ranged from \$6.01 to \$7.37 per square foot of living area. The subject's improvement assessment of \$6.63 per square foot of living area falls within the range established by the best comparables in this record.

The Board further finds that the sale price on one comparable does not establish market for the whole neighborhood and, therefore, is insufficient evidence to support a reduction for the subject based on market value. Moreover, the Board finds the appellant made an equity argument and did not submit any evidence in regards to the subject's market value. The Board is not persuaded by the appellant's argument that an imputed assessment for a sale comparable supports a reduction for the subject.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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.



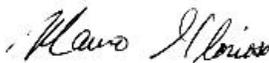
Chairman



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 18, 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.