



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

APPELLANT: Michael Gierman  
DOCKET NO.: 11-25172.001-R-1  
PARCEL NO.: 24-36-103-030-0000

The parties of record before the Property Tax Appeal Board are Michael Gierman, 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:** \$ 2,400  
**IMPR.:** \$ 19,978  
**TOTAL:** \$ 22,378

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of two improvements. Improvement #1 is a one and one-half-story dwelling of frame construction with 1,736 square feet of living area. Improvement #1 is 86 years old. Features of Improvement #1 include two baths, a full unfinished basement, and a two-car garage. Improvement #1 is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. Improvement #2 is a two-story dwelling of frame construction with 1,043 square feet of living area. Improvement #2 is 86 years old. Features of Improvement #2 include one bath, a slab, and a two-car garage. Improvement #2 is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance. The property has a 6,400 square foot site, and is located in Worth Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables suggested as comparable to Improvement #1. The appellant did not submit any comparables for Improvement #2.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$78,000 as of November 17, 2011.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,118. Improvement #1 has an improvement assessment of \$14,850, or \$8.55 per square foot of living area. Improvement #2 has an improvement assessment of \$8,868, or \$8.50 per square foot of living area. The subject's assessment reflects a market value of \$275,216, or \$99.03 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.49% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables suggested as comparable to Improvement #1. The board of review did not submit any comparables for Improvement #2.

#### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, and #3 and board of review comparable #1. These comparables had improvement assessments that ranged from \$6.07 to \$6.98 per square foot of living area. Improvement #1's assessment of \$8.55 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that Improvement #1's improvement was inequitably assessed, and a reduction in the Improvement #1's assessment is justified.

The Board finds that no evidence was submitted to justify a reduction in Improvement #2's assessment, and therefore,

Improvement #2's assessment of \$8,868 shall be maintained. Furthermore, the Board does not find the appraisal persuasive, as the adjustments made in the sales comparison approach are excessively large and unexplained by the appraiser.

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.

*Ronald 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 18, 2014

*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.