



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

APPELLANT: Erica Putz
DOCKET NO.: 11-30691.001-R-1
PARCEL NO.: 13-25-226-015-0000

The parties of record before the Property Tax Appeal Board are Erica Putz, 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: \$ 8,100
IMPR.: \$ 29,957
TOTAL: \$ 38,057

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 a three-story dwelling of masonry construction. The dwelling is 109 years old. Features of the home include six baths and a full unfinished basement. The property has a 3,000 square foot site, and is located in West Chicago Township, Cook County. The subject is classified as a class 2-11 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 four equity comparables.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales.

The appellant also contended that the Cook County Assessor's records are incorrect regarding the subject's improvement size. The Assessor's records state that the subject's improvement size is 5,706 square feet of living area, while the appellant claims the subject contains 4,694 square feet of living area. In support of this contention, the appellant submitted a survey of the subject building.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,324. The subject property has an improvement assessment of \$42,224. The subject's assessment reflects a market value of \$530,285 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 two equity comparables. The board of review also submitted information on two comparable sales.

At hearing, the appellant reaffirmed the evidence previously submitted.

The board of review analyst argued that the appellant's survey supports the Assessor's improvement size for the subject. The analyst also reaffirmed the evidence previously submitted. Finally, the analyst argued that the appellant's comparables are not in close proximity with the subject.

In rebuttal, the appellant claimed that the sales from the board of review are too remote in time to accurately represent the subject's market value as of January 1, 2011. The appellant also asked the Board to take judicial notice that the subject's 2012 assessment was reduced to \$40,714. In response, the board of review analyst asked the Board to take judicial notice of Moroney v. Ill. Prop. Tax Appeal Bd., 2013 IL App. (1st) 120493. The Board took judicial notice of both the subject 2012's assessment, and Moroney, and accepted documentation regarding both assertions.

Conclusion of Law

Initially, the Board finds that the subject's improvement size is 5,706 square feet of living area. The appellant's survey states that the subject is 23.95 feet wide and 82.15 feet long, which equates to 1,967 square feet. The subject contains three stories. Therefore, the first floor square footage of 1,967 square feet is multiplied by 3, which results in 5,901 square feet of living area for the entire building. The subject also has an trapezoidal alcove on one side, which excludes approximately 195 square feet from the subject's improvement size. Thus, even using the appellant's survey, the subject has 5,706 square feet of living area. This improvement size equates to an improvement assessment of \$7.40 per square foot of living area, and a fair market value of \$92.93 per square foot of living area.

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 and #3 and board of review comparable #1. These comparables had improvement assessments that ranged from \$5.07 to \$6.84 per square foot of living area. The subject's assessment of \$7.40 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 the subject's improvement was inequitably assessed, and a reduction in the subject's assessment is 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.



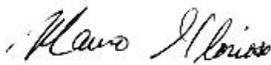
Chairman



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: September 19, 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.