



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

APPELLANT: Daniel Killian
DOCKET NO.: 12-23926.001-R-1
PARCEL NO.: 09-17-422-005-0000

The parties of record before the Property Tax Appeal Board are Daniel Killian, 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: \$5,232
IMPR.: \$12,660
TOTAL: \$17,892

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) contesting the assessment for the 2012 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 one-story dwelling of frame construction that is approximately 92 years old. Features of the property include a full basement that is finished, central air conditioning, one fireplace and a two-car detached garage.¹

¹ The descriptive data was taken from the appeal form completed by the appellant, which differs from the subject's property characteristic sheet

The property has a 9,100 square foot site and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. The appellant asserted the assessing officials have incorrectly described the subject property as being a 1.5-story dwelling with finished area in the attic. The appellant contends the attic area is unfinished storage area. The appellant stated the attic is raw space with open walls and ceiling rafters with an unheated storage room in the middle of the attic that holds up the roof. In support of this description the appellant submitted twelve photographs depicting the attic area showing the exposed studs and rafters. The appellant also submitted various sketches and a plat of survey indicating the subject dwelling has 1,125 square feet of ground floor living area.

In further support of the assessment equity argument the appellant submitted information on three equity comparables improved with 1.5-story dwellings that ranged in size from 2,004 to 2,097 square feet of living area. These homes ranged in age from 98 to 115 years old. The comparables had improvement assessments ranging from \$15,978 to \$16,722 or from \$7.95 to \$8.30 per square foot of living area. The subject has an improvement assessment of \$17,613 or \$15.66 per square foot of living area when using 1,125 square feet as the size of the subject dwelling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,845. The board of review described the subject property as having being a 1.5-story dwelling with 1,842 square feet of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The comparables included a 1-story dwelling and three 1.5-story dwellings that ranged in size from 1,892 to 2,352 square feet of living area and in age from 80 to 96 years old. These properties had improvement assessments ranging from \$19,127 to \$24,452 or from \$9.22 to \$12.92 per square foot of living area, including land. The board of review indicated the subject property has an improvement assessment of \$17,613 or \$9.56 per

which describes the property as having an unfinished basement and no fireplace.

square foot of living area when using 1,842 square feet of living area.

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.

Initially, the Board finds the best evidence of the subject's size was presented by the appellant. The appellant presented evidence establishing the subject dwelling is a one-story dwelling with 1,125 square feet of living area. The board of review presented no evidence to refute the appellant's descriptive data. Based on this record the Board finds the subject dwelling has 1,125 square feet of living area.

The Board finds the assessment equity comparables submitted by the parties had improvement assessments ranging from \$7.95 to \$12.92 per square foot of living area. Only one of the comparables in the record was improved with a one-story dwelling and this comparable had an improvement assessment of \$11.26 per square foot of living area. The subject's improvement assessment of \$17,613 or \$15.66 per square foot of living, when using 1,125 square feet as the size of the subject, falls above the range established by the comparables in this record. Based on this record the Board finds the appellant demonstrated 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: February 20, 2015



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.