



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

APPELLANT: LeRoy Regner
DOCKET NO.: 09-24874.001-R-1
PARCEL NO.: 12-02-300-073-0000

The parties of record before the Property Tax Appeal Board are LeRoy Regner, 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: \$ 2,030
IMPR.: \$ 21,591
TOTAL: \$ 23,621

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1,298 square foot, 43 year old, two-story, masonry, single-family townhouse. It is situated on a 2,707 square foot lot. Features of the dwelling include a full finished basement, central air conditioning, one-and-one-half baths, and a parking stall. The appellant appeared before the Property Tax Appeal Board and argued both unequal treatment in the assessment process and 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 unequal treatment in the assessment process argument, the appellant submitted descriptions and assessment information regarding four suggested comparable properties located in close proximity to the subject. The suggested comparables are described as two-story, masonry, single-family dwellings that are all 51 years old with one full bath and all contain 1,136 square feet of living area. Features include a crawl space, a one-car garage, and central air conditioning. These properties have improvement assessments that range from \$14.44 to \$15.45 per square foot of living area. The subject's improvement assessment is \$17.68 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In support of the market value argument, the appellant submitted three suggested comparable properties located in close proximity to the subject. The suggested comparables are described as two-story, masonry, single-family townhomes that range in age from 43 to 54 years old and range in size from 1,136 to 1,296 square feet of living area. Features include a crawl space or finished basement, a one-car garage or parking stall, and air conditioning. These properties sold from May 2007 to February 2010 for prices ranging from \$165,000 to \$203,000 or \$127.31 to \$167.25 per square foot of living area. At hearing, the appellant testified that the sales comparable located at 1175-A Peterson was a sale from a mother to a daughter for estate planning purposes. Based on this evidence, the appellant requested a reduction in the subject's assessment.

In written rebuttal, the appellant argued that the board of review's evidence was untimely submitted. With regard to the appellant's argument that the board of review's evidence was untimely, the Board finds that the evidence was timely submitted. On April 1, 2011, the Property Tax Appeal Board sent a letter to the board of review that indicated evidence was due June 30, 2011. The board of review's evidence was time stamped as received by the Property Tax Appeal Board on June 27, 2011 and is therefore timely.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$24,984 was disclosed. The assessment of the subject property reflects a market value of \$280,719 or \$216.27 per square foot of living area including land based on the Illinois Department of Revenue's three-year median level of assessment for tax year 2009 for class 2 property. In support of the subject's assessment, the board of review presented descriptions and assessment information for four suggested comparable properties located on the subject's Sidwell block. Two of the four comparables also include sales information. The suggested comparables consist of two-story, masonry, single-family townhomes that all contain 1,296 square feet of living area. They range in age from 43 to 44 years old. Features include a full unfinished basement, central air conditioning and one-and-one-half baths. These properties have improvement assessments that range from \$19.67 to \$19.97 per square foot of living area. In addition, suggested comparables #1 and #2 sold from May 2007 to June 2007 for prices ranging from \$165,000 to \$265,000 or \$127.31 to \$204.48 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

With regard to the appellant's argument of unequal treatment in the subject's improvement assessment, 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 assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of eight comparable properties for the Board's consideration. The Board finds the board of review's comparables are the most similar to the subject in size, age, and amenities. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$19.67 to \$19.97 per square foot of living area. The subject's improvement assessment of \$17.68 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d. 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

As to the appellant's overvaluation argument; 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).

The parties submitted a total of four suggested sales comparables. At hearing, the appellant testified that the first suggested comparable sale at 1175-A Peterson was a sale from a mother to her daughter for estate planning purposes. This suggested comparable was also submitted by the board of review as its Comparable #1. Without evidence that the sale price was reflective of the townhome's market value, the Board grants no

weight to this suggested comparable. The appellant's suggested comparable located at 1125-B Peterson is currently the subject of a Property Tax Appeal Board appeal under docket 09-24816. As such, the Board is precluded from granting any weight to this comparable pursuant to Pace Realty Group, Inc. v. Property Tax Appeal Board, 306 Ill.App3d 718, 713 NE2d 1249.

The appellant's remaining sales comparables sold from June 2007 to October 2009 for \$190,000 to \$265,000 or from \$167.25 to \$204.48 per square foot of living area including land. The subject's assessment reflects a market value of \$280,719 or \$216.27 per square foot of living area including land based on the Illinois Department of Revenue's three-year median level of assessment of 8.9% for tax year 2009 for class 2 property. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessed valuation is not supported.

Based on this analysis, the Board finds the appellant has proven, by a preponderance of the evidence, that the subject property is overvalued. Thus, the Board finds a reduction is warranted.

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.

Donald 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: April 20, 2012

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.