



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

APPELLANT: Dennis M. Nolan
DOCKET NO.: 09-31438.001-R-1
PARCEL NO.: 06-34-411-050-0000

The parties of record before the Property Tax Appeal Board are Dennis M. Nolan, the appellant, by attorney Dennis M. Nolan, of Dennis M. Nolan, P.C. in Bartlett; 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: \$ 4,851
IMPR.: \$51,221
TOTAL: \$56,072

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 2009 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 is seven years old, and consists of a two-story dwelling of masonry construction containing 3,521 square feet of living area. Features of the home include a full basement, central air conditioning, one fireplace and a three-car garage. The subject property has a 10,213 square foot site, is located in Hanover Township, Cook County and is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. The appellant also submitted a brief contending overvaluation of the land because a storm drainage easement rendered a portion of the land unusable.

In support of the equity argument, the appellant submitted information on 192 suggested equity comparables in Exhibit #1. These comparables were contained in a ten-page print-out from the Assessor's website. They provided total assessments, PINs, addresses, city, neighborhood and class codes without further evidence, such as improvement and site size, room counts, physical characteristics and condition, or improvement features.

In support of the overvaluation argument, the appellant submitted information on 15 comparable sales. These sales comparables were contained in a print-out from website zillow.com and were presented as evidence in Exhibit #2. Each comparable disclosed an address, date of sale and sale price. Some but not all of the sales comparables disclosed building and site sizes, and numbers of bedrooms and bathrooms. No further evidence was submitted.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,072. The subject property has an improvement assessment of \$51,221 or \$14.22 per square foot of living area. The subject's assessment reflects a market value of \$630,022 or \$178.93 per square foot of living area including land when using the board of review's indicated size of 3,521 square feet and when using the 2009 three-year median level of assessment of 8.90% for class 2 property as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted four suggested equity comparables. The board of review also submitted four suggested sales comparables.

In support of the argument of overvaluation of the land, the appellant submitted a plat of survey disclosing 5,640 square feet of the land site is part of a storm/drainage easement, and three black-and-white photographs of that portion of the land submerged by water. In the brief submitted, the appellant contended the 5,640 square feet of unusable land should be valued at \$1.00 per square foot.

Conclusion of Law

First, 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 appellant submitted unadjusted information for assessment comparables. None of the appellant's evidence contained information of site and improvement sizes of the 192 suggested comparables submitted. This evidence also lacked information about physical characteristics and condition, building construction and features, or assessment per square foot of living area analyses.

Consequently, 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 holds that a reduction in the subject's assessment is not justified.

Next, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on an overvaluation argument is not warranted.

The Board finds the appellant's argument that a portion of the land is unusable and, therefore, should be assessed at \$1.00 per square foot is unpersuasive. The appellant failed to present any evidence to show how the market value is affected by the easement.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2, #3 and #4. These comparables sold for prices ranging from \$159.70 to \$205.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$178.93 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, the Board finds 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Marko M. Louis

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: February 20, 2015

A. Proctor

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.