



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

APPELLANT: Mary Jane Kirkby  
DOCKET NO.: 09-31646.001-R-1  
PARCEL NO.: 06-34-411-039-0000

The parties of record before the Property Tax Appeal Board are Mary Jane Kirkby, 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:** \$ 5,419  
**IMPR.:** \$55,066  
**TOTAL:** \$60,485

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 frame. Features of the home include a full basement, central air conditioning, a fireplace and a two-car garage. The subject property has an 11,410 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 submitted a brief contesting the board of review's evidence of the improvement size. Exhibit #1 of the appellant's brief consisted of two documents: 1) a Village of Bartlett building permit application for new construction disclosing an improvement area of 3,354 square feet of living area; 2) a site plan disclosing an improvement area of 3,234 square feet of living area.

The appellant contends assessment inequity and overvaluation as the bases of the appeal.

In support of the assessment inequity argument, the appellant submitted information on 31 suggested equity comparables. These comparables were contained in a print-out from the Assessor's website and were presented as evidence in Exhibit #3. They provided total assessments, PINs, addresses, city, neighborhood and class codes without further evidence.

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](http://zillow.com) and were presented as evidence in Exhibit #2. Each comparable disclosed addresses, dates of sale and sale prices. Some but not all disclosed building and site sizes, and numbers of bedrooms and bathrooms. No further evidence was submitted.

The board of review submitted two print-outs from its database disclosing the improvement area at 4,219 square feet. The board of review also submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,485. The subject property has an improvement assessment of \$55,066 or \$13.05 per square foot of living area when using the board of review's suggested living area of 4,219 square feet. The subject's assessment reflects a market value of \$679,607, or \$161.08 per square foot of living area including land when using the board of review's indicated size of 4,219 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 information on four suggested equity comparables. These comparables ranged from 3,090 to 3,416 square feet of living area and from \$14.39 to \$16.28 of improvement assessment per square foot. The board of review submitted one sales comparable for a 2007 sale for the price of \$539,500, or \$168.54 per square foot of living area including land.

#### **Conclusion of Law**

The Board finds the appellant's statement of improvement size to be unsupported by the evidence of the building permit application and site plan. These two documents disclosed two different sizes of improvement size. Therefore, the Board finds the subject

improvement contains 4,219 square feet of living area. This reflects an improvement assessment of \$13.05 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the equity comparables submitted by the appellant lacked information of site and improvement size, physical characteristics or assessment adjustments. However, the board of review submitted sufficient evidence of equity comparables to establish a range. Therefore, the Board finds the best evidence of assessment equity to be board of review's comparables #1, #2, #3, and #4. These comparables had improvement assessments that ranged from \$14.39 to \$16.28 per square foot of living area. The subject's improvement assessment of \$13.05 per square foot of living area, when using the board of review's suggested living area of 4,219 square feet, falls below the range established by the best comparables in this record. 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.

The appellant further 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 failed to provide at least three recent sales with documentation of the similarity, proximity and lack of distinguishing characteristics to the subject property. Based on this evidence, the Board finds a reduction in the subject's assessment based on the overvaluation argument 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. P. ...*

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.