



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

APPELLANT: Kevin Keller
DOCKET NO.: 09-31994.001-R-1
PARCEL NO.: 18-31-102-011-0000

The parties of record before the Property Tax Appeal Board are Kevin Keller, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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: \$17,182
IMPR: \$130,658
TOTAL: \$147,840

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 consists of a two-story dwelling of masonry construction. The dwelling is approximately 10 years old and has 5,035 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has a 29,882 square foot site and is located in Burr Ridge, Lyons Township, Cook County. The subject is classified as a class 2-09 property

under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and assessment inequity. The appellant did not complete Section IV - Recent Sale Data of the residential appeal form. In support of the overvaluation argument, the appellant submitted copies of the Illinois Real Estate Transfer Declaration (PTAX-203) and the Cook County Real Estate Transfer Declaration. These documents revealed that the subject property was purchased in January 2011 for a price of \$975,000. The PTAX-203 form also revealed that the subject had been advertised for sale. In support of the inequity argument, the appellant presented information on five equity properties. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the subject's purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,840. The subject's assessment reflects a market value of \$1,478,400 or \$293.63 per square foot of living area, land included, when applying the 10% level of assessment for class 2 residential properties under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four comparables to demonstrate the subject was equitably assessed. The board of review did not submit any market value information.

Conclusion of Law

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 overvaluation is not warranted.

The appellant submitted documentary evidence that the subject was purchased in January 2011 for a price of \$975,000. The Board gives little weight to the January 2011 sale of the subject property because it occurred two years after the

assessment date. Additionally, not enough evidence was provided to establish that the subject's sale was actually an arm's length transaction. The appellant did not provide any information in Section IV - Recent Sale Data of the residential appeal form. The appellant failed to indicate the name of the seller; whether or not the parties were related; how the property was exposed to the open market; and the amount of time the property was advertised. The Board finds, due to the subject's dated sale and the lack of data regarding the sale, the appellant failed to provide sufficient evidence to challenge the correctness of the assessment so as to shift the burden of proof to the Cook County Board of Review. (86 Ill.Admin.Code §1910.63(a)&(b)). Based upon the evidence in the record, the Board finds a reduction in the subject's assessment based on overvaluation is not warranted.

The taxpayer also contends assessment inequity as an alternative 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 based on inequity is not warranted.

Both parties presented information on a total of nine suggested comparables. The appellant's comparables #2, #3 and #5 differed from the subject in age, and comparables #1, #2, #4 and #5 had different assigned neighborhood codes than the subject. As a result, the appellant's comparables received reduced weight in the Board's analysis. Board of review comparables #1 and #2 differed from the subject in age and also received reduced weight. The Board finds the best evidence of assessment equity to be board of review comparables #3 and #4. These comparables had the same assigned neighborhood code as the subject and were also very similar in age, design, exterior construction, living area, and most features. Board of review comparables #1 and #2 had improvement assessments of \$25.95 and \$27.80 per square foot of living area, respectively. The subject's improvement assessment of \$25.95 per square foot of living area is identical to board of review comparable #3's improvement assessment on a per square foot basis. 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 a reduction based on assessment inequity is not 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.

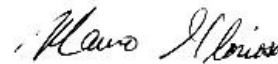
Chairman




Member



Member



Member



Acting 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: June 26, 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.