



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

APPELLANT: James A. Kline
DOCKET NO.: 10-20005.001-R-1
PARCEL NO.: 23-30-203-016-0000

The parties of record before the Property Tax Appeal Board are James A. Kline, the appellant, by attorney Liat R. Meisler, of Golan & Christie LLP 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: \$ 9,864
IMPR.: \$185,969
TOTAL: \$195,833

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 2010 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 four-year-old, two-story dwelling of masonry construction with 5,999 square feet of living area. Features of the home include a full basement,

central air conditioning, two fireplaces and a 3.5-car garage. The property has a 43,843 square foot site and is located in Palos Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on inequity and overvaluation. In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on February 2, 2006 for a price of \$1,447,087. In addition, the appellant submitted information on four suggested equity comparables. The properties are described as two-story, masonry, single-family dwellings with central air-conditioning. The properties range: in age from one to four years; in size from 5,720 to 6,933 square feet of living area; and in improvement assessment from \$17.47 to \$27.73 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,833. The subject property has an improvement assessment of \$185,969 or \$31.00 per square foot of living area. The subject's assessment reflects a market value of \$2,190,526 when using the 2010 three year median level of assessments for class 2 property of 8.94% 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. The properties are described as two-story, masonry, single-family dwellings with full or partial basement and central air conditioning. The properties range: in age from one to four years; in size from 5,866 to 6,325 square feet of living area; and in improvement assessment from \$31.00 to \$38.81 per square foot of living area.

At hearing, appellant's counsel argued that the Board should consider the 2006 sale because it was prior to the collapse of the real estate market. Counsel presented no evidence showing market trends of similar properties in the area, or other evidence showing relevancy. Counsel also argued that the appellant's comparables are closer in proximity and more similar to the subject.

The board of review argued that appellant's comparables are substantially larger in square footage than the subject and should be given less weight.

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 is not warranted.

The Board gives no weight to the 2006 sale of the subject because it is four years prior to the 2010 lien date and is not reflective of the 2010 market; the appellant presented no evidence showing correlation between the market when the property sold and the market in 2010.

The taxpayer also 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 best evidence of assessment equity for the subject to be appellant's comparable #1 and the board of review's comparables #2, #3, and #4. These comparables had improvement assessments that ranged from \$24.26 to \$38.81 per square foot of living area. The subject's improvement assessment of \$31.00 per square foot of living area falls within 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 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.

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: September 18, 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.