

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mark & Diane Weiner
DOCKET NO.: 02-20051.001-R-1
PARCEL NO.: 16-31-102-035

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Mark & Diane Weiner, the appellants; and the Cook County Board of Review.

The subject property consists of 5,600 square foot parcel improved with an eight-year old, two-story, masonry, single-family dwelling. The improvement contains 2,010 square feet of living area as well as two baths, one fireplace, a basement, air conditioning and a two-car garage. The subject's improvement size was ruled upon in the 2001 PTAB appeal, Docket #01-20100-R-1, a copy of which was attached to the appellants' pleadings. At hearing, the appellant, Mark Weiner, testified that the square footage of the improvement had not been altered; and therefore, the square footage that the PTAB found in the 2001 appeal is still applicable to the subject.

The appellants argued that there was unequal treatment in the assessment process of both the land and improvement as the basis of this appeal.

As to the assessment arguments, the appellants submitted data, descriptions, and color photographs of six suggested comparables located within a seven-block radius of the subject. These properties range in land size from 6,150 to 7,000 square feet and in land assessments from \$5,736 to \$8,700. As to the improvements, these properties include two-story, stucco, frame or frame and masonry, single-family dwellings. They range: in age from 89 to 104 years; in baths from two to three; and in size from 1,700 to 2,600 square feet of living area. Amenities include full, unfinished basements and two-car garages. The improvement assessments range from \$5.86 to \$7.86 per square foot.

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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:	\$	4,802
IMPR.:	\$	16,080
TOTAL:	\$	20,882

Subject only to the State multiplier as applicable.

PTAB/KPP

The appellants' pleadings also included copies of the PTAB's decision rendered in the 2001 appeal for this subject property, docket #01-20100-R-1. At hearing, the appellant, Mark Weiner, testified that the square footage of the subject's improvement had not been altered since the rendering of the PTAB's 2001 decision which reflected a finding of 2,010 square feet. In contrast, the board of review argued that the subject contained 2,210 square feet. Moreover, Mr. Weiner testified that the same suggested comparables were used in the 2001 and 2002 property tax appeals.

Furthermore, having resided in his home for a considerable amount of time as well as being an alderman in Berwyn, he stated that he is very familiar with his neighborhood. He testified at length regarding the subject's neighborhood, including the age of his suggested comparables. He stated that these comparables are in pristine condition similar to new dwellings. For example, he indicated that the subject's improvement is located directly behind a Frank Lloyd Wright home that is 100 years in age, but that has been maintained and is actually worth twice the value of the subject's improvement. He stated that all the homes require the same amount of maintenance. Lastly, he did note that 2002 was the new triennial reassessment period for the subject. On the basis of this comparison, the appellants requested an assessment reduction.

The board of review submitted "Board of Review Notes on Appeal" wherein the board's final assessment decision was presented reflecting an improvement assessment of \$21,215 or \$10.55 per square foot using the corrected square footage of 2,010 square feet. The board of review also submitted copies of property characteristic printouts for the subject and only one suggested property. The property contains a 4,305 square foot parcel with a land assessment of \$4,015. The printouts reflect that both the subject and the comparable contain a land assessment determined by a front foot methodology utilizing a unit price of \$725.00.

The board's property is improved with a two-story, eight-year old, masonry, single-family dwelling. It has three baths, no basement, one fireplace, a two-car garage as well as 2,184 square feet of living area and an improvement assessment of \$10.36 per square foot. However, beyond this submission the board failed to proffer any evidence to support the subject's current assessment. Moreover, on the subject's printout was the handwritten statement "Only Comps Available" without any further elaboration. In addition, the board submitted copies of its file from the board of review's level appeal. The board of review's representative indicated that only one comparable was located for this subject property and stated that the subject had sold in August of 2000 for a price of \$275,000. As a result of its analysis, the board requested confirmation of the subject's assessment.

The appellants' rebuttal documentation reiterated the aforementioned arguments and included copies of the PTAB's 2001 decision for this subject property.

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

The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The PTAB finds that the appellant has met this burden and that a reduction in the subject's assessment is warranted.

The PTAB finds that the parties' seven comparables support a reduction in the subject's improvement assessment. The comparables contain similar improvements and improvement assessments that range from \$5.86 to \$10.36 per square foot of living area. In comparison, the subject's assessment currently stands at \$10.55 per square foot of living area that is above the assessments established by the comparables.

As to the subject's land assessment, the PTAB further finds this appellants argument unpersuasive. The appellants failed to provide evidence of land inequity, while the subject and the board of review's one comparable both contain a land assessment based upon front foot methodology using a unit price of \$725.00.

On the basis of the evidence submitted, the PTAB finds that the evidence has demonstrated that the subject's improvement is assessed in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's improvement assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board are 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



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 28, 2007



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.