

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ed Scholar
DOCKET NO.: 02-21920.001-R-1
PARCEL NO.: 10-15-309-008-0000

The parties of record before the Property Tax Appeal Board (hereinafter PTAB or the Board) are Ed Scholar, the appellant, by attorney Stephanie Park, of Chicago, and the Cook County Board of Review (hereinafter the board of review or the board).

The subject property consists of a 42-year-old, two-story, single-family residence of frame and masonry construction which contains 1,107 square feet of living area and features one full bath and a basement. The subject is located in Niles Township.

The appellant, through counsel, argued unequal treatment in the assessment process as the basis of the appeal. The land assessment is not in dispute.

In support of the requested reduction, the appellant submitted a uniformity analysis grid of four suggested comparables along with a picture of the subject. Based on the appellant's documents, the suggested comparables are two-story, single-family residential dwellings of frame and masonry construction, ranging in age from 43 to 44 years. Square feet of living area of the comparables range from 1,032 to 1,067. All are located within the same neighborhood as the subject. The numbers of baths are one full; each has a basement; and each has air conditioning. The improvement assessments range from \$7.86 to \$8.54 per square foot of living area.

The appellant argued that the suggested comparable properties are similar to the subject in size, style, location and amenities and, therefore, should be considered as comparable to the subject by the PTAB. The appellant requested an improvement assessment of \$8,856, or \$8.00 per square foot of living area.

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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: \$ 3,600
IMPR.: \$ 10,953
TOTAL: \$ 14,553

Subject only to the State multiplier as applicable.

PTAB/mmg

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$10,953, or \$9.89 per square foot of living area, was presented. The board also submitted assessment data and descriptions for four properties suggested as comparable to the subject. Ages range from 42 to 44 years. The comparables are two-story, single-family frame and masonry residences located within the same neighborhood as the subject and contain the following amenities: one full bath; all have a basement and three have air conditioning. The comparables square footage of living areas range from 1,064 to 1,109 and the improvement assessments range from \$9.80 to \$11.20 per square foot of living area. The board submitted copies of its file from the board of review level and requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal.

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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational and jurisdictional similarities of the suggested comparables to the subject property. *The Official Rules of the Property Tax Appeal Board* §1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the Board concludes that the appellant has not met this burden and a reduction is not warranted.

Of the properties submitted by the parties, the PTAB finds that the board's comparables are the most similar to the subject in the record. Like the subject, these comparables are two-story, single-family residential dwellings of frame and masonry construction, located within the same neighborhood as the subject. These comparables range from 42 to 44 years of age and possess amenities similar to the subject. These comparables contain from 1,064 to 1,109 square feet of living area. The improvements of the comparables are assessed in a range from \$9.80 to \$11.20 per square foot of living area. The 1,107 square foot subject improvement has an assessment of \$9.89 per square foot of living area and is within the range of the properties found the most similar.

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The appellant's comparable properties are not as similar in square footage of living area or amenities.

On the basis of the evidence submitted by the parties, the PTAB finds that the evidence has demonstrated that the subject is not assessed in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's assessment is not 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.