

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Russ Miron  
DOCKET NO.: 02-22604.001-R-1  
PARCEL NO.: 04-01-410-020

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Russ Miron, the appellant, by attorney Donald T. Rubin with the law firm of Rubin & Norris, LLC in Chicago and the Cook County Board of Review.

The subject property consists of a 14,760 square foot parcel of land containing a 73-year old, 4,035 square foot, two-story, masonry, single-family residence with three baths, a partial, unfinished basement, air conditioning, and four fireplaces. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of this argument, the appellant's attorney submitted a legal brief in support of their position and a grid with assessment data and descriptions of five properties suggested as comparable to the subject. Black and white photographs of the subject property and these suggested comparables were also included. The data of the five suggested comparables reflects that the properties are located within the subject's neighborhood

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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: \$ 19,565  
IMPR.: \$ 60,525  
TOTAL: \$ 80,090

Subject only to the State multiplier as applicable.

Final administrative decisions 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.

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and are improved with a two-story, masonry, frame and masonry or stucco, single-family dwelling with three or three and one-half baths. Four properties contain a partial or full, unfinished basement, four properties contain a fireplace, and three properties have air conditioning. The improvements range: in age from 73 to 108 years; in size from 3,500 to 4,164 square feet of living area and in improvement assessments from \$13.62 to \$16.49 per square foot of living area. In addition, the appellant submitted a copy of the sales contract and closing statement for the subject property showing that the subject sold on September 10, 2001 for \$1,575,000. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$124,921 and the improvement assessment was \$105,356 or \$26.11 per square foot of living area. The board also submitted a grid showing that the subject property sold in September 2001 for \$1,575,000. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

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

Appellants 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. *Property Tax Appeal Board Rule 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 PTAB concludes that the appellant has met this burden and that a reduction is warranted.

The appellant presented assessment data on a total of five equity comparables located in the subject's neighborhood. The PTAB finds all these properties similar to the subject. These properties range in size from 3,500 to 4,164 square feet of living area and in improvement assessment from \$13.62 to \$16.49 per square foot. In comparison, the subject's improvement assessment of \$26.11 per square foot of living area falls above the range established by these comparables. The board of review failed to present any equity comparables.

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that a reduction 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.