

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mark & Diane Weiner
DOCKET NO.: 03-20109.001-R-1
PARCEL NO.: 16-31-102-035-0000

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

The subject property consists of 5,600 square foot parcel improved with a ten-year old, two-story, masonry, single-family owner-occupied dwelling. Features of the home include a fireplace, basement, central air conditioning and a two-car garage.

The appellant, Mark Weiner, appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellants submitted data, descriptions, and color photographs of four suggested comparables located within a block of the subject. Comparable two includes an undisclosed Home Improvement Exemption. These properties range in land size from 6,900 to 9,660 square feet and in land assessments from \$5,979 to \$8,371. As to the improvements, these properties include two-story, masonry or frame and masonry, single-family dwellings. They range: in age from 64 to 124 years; in baths one or two, with some half baths; and in size from 2,208 to 2,708 square feet of living area. The comparables include full basements, one finished, fireplaces and one or two-car garages. The improvement assessments range from \$17,730 to \$20,326 or from \$7.05 to \$8.07 per square foot.

At the hearing, the appellant, Mark Weiner, also 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.

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Based on the record 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/TMcG.

The appellant also noted that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 02-20051.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$20,882, based on the evidence submitted by the parties. The appellant noted 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 of the subject property totaling \$26,017 or \$9.60 per square foot of living area was disclosed. To demonstrate the subject property was equitably assessed the board of review submitted information on four suggested comparable properties. The comparables are located within three blocks of the subject. The comparables consist of two-story single-family dwellings of masonry construction and range in age from eight to 64 years. The comparables contain one, two or three bathrooms with half-baths, full or partial basements, two finished; one home has air conditioning, two have fireplaces and all have two-car garages. The comparables range in size from 1,274 to 2,184 square feet of living area and have improvement assessments of between \$13,152 and \$22,631 or from \$10.10 to \$10.70 per square foot of living area. The board of review also indicated 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.

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 the appeal. The Board further finds that a reduction in the subject's assessment is appropriate under the facts of this appeal.

The appellant argued assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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. After an analysis of the assessment data submitted by the parties the Board finds the assessment uniformity evidence does not truly demonstrate the subject property is being inequitably assessed.

The parties submitted descriptions and assessment information on eight suggested comparables. With the exception of the board's comparable two at eight years of age, the seven remaining comparables range in age from 64 to 124 years. The subject is 10 years old. The eight comparables range in size from 1,274 to

2,708 square feet of living area. The subject contains 2,210 square feet of living area. Of the eight comparables three compare well with 2,184, 2,256 and 2,208 square feet of living area. The remaining five comparables are found to be much smaller or larger than the subject and of little influence. The PTAB finds only the board's comparable two is similar to the subject in living area, 2,184 square feet; in construction, masonry; and especially age, eight years. The PTAB finds the age difference between the subject and seven comparables results in little similarity between the subject and the comparables. The Board finds this data does not demonstrate the subject is being assessed in an inequitable manner.

Even though comparables contained in this record do not support the appellant's lack of uniformity argument, the Board finds that it nevertheless must reduce the assessment of the subject property in accordance with the dictates of section 16-185 of the Property Tax Code. The evidence disclosed the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 02-20051.001-R-1. The evidence also indicated that 2002 and 2003 are in the same general assessment period. In the 2002 appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$20,882.

Section 16-185 of the Property Tax Code provides in part:

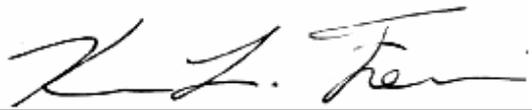
If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. Based on the state of this record and pursuant to section 16-185 of the Property Tax Code the Board finds that the assessment reduction as determined in the 2002 appeal is to be carried forward to 2003. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's assessment conclusion.

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



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: December 7, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

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"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.