

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Nancy Abraham
DOCKET NO.: 03-20129.001-R-1
PARCEL NO.: 05-29-101-051

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Nancy Abraham, the appellant, by attorney Mitchell L. Klein with the law firm of Schiller, Klein & McElroy in Chicago and the Cook County Board of Review.

The subject property consists of 16,500 square foot parcel of land containing a nine-year old, two-story, masonry, single-family dwelling. The improvement contains 3,885 square feet of living area, three and two-half baths, air conditioning, two fireplaces and a partial, finished basement. 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 the equity argument, the appellant submitted assessment data and descriptions of four properties suggested as comparable to the subject. Black and white or colored photographs of the subject and the suggested comparables and a brief from the appellant's attorney were also submitted. The data in its entirety reflects that the properties are located within the subject's neighborhood and are improved with a two-story, masonry, single-family dwelling with three and one or two-half baths. The improvements range: in age from three to 10 years; in size from 4,547 to 4,736 square feet 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: \$ 30,360
IMPR.: \$112,584
TOTAL: \$142,944

Subject only to the State multiplier as applicable.

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and in improvement assessments from \$22.03 to \$25.80 per square foot of living area. The properties have air conditioning, one, two or three fireplaces, and a full, unfinished basement. 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 improvement assessment was \$112,584, or \$28.98 per square feet of living area. The board also submitted copies of the property characteristic printouts for the subject as well as one suggested comparable located within the subject's neighborhood. The board's property contains a two-story, masonry, single-family dwelling with three and one-half baths, air conditioning, two fireplaces, and a full, unfinished basement. The improvements 25-years old, contains 3,380 square feet of living area and has an improvement assessments of \$30.95 per square foot of living area. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the testimony and reviewing the evidence, 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 not met this burden and that a reduction is not warranted.

The parties presented assessment data on a total of five equity comparables. The PTAB finds that all the comparables are similar to the subject. These five comparables contain a two-story, masonry, single-family dwelling located within the subject's neighborhood. The improvements range: in age from three to 25 years; in size from 3,380 to 4,736 square feet of living area; and in improvement assessments from \$22.03 to \$30.95 per square foot of living area. In comparison, the subject's improvement assessment of \$28.98 per square foot of living area falls within the range established by these comparables.

As a result of this analysis, the PTAB further finds that the appellant has not adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that a reduction 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.