

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Philip Gagerman
DOCKET NO.: 03-20237.001-R-1
PARCEL NO.: 04-12-206-017-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Philip Gagerman, the appellant, by attorney Mendy Pozin of Northbrook and the Cook County Board of Review (board).

The subject property consists of a 48-year-old, one-story single-family dwelling of frame construction containing 3,566 square feet of living area and located in New Trier Township, Cook County. The residence contains three and one half bathrooms, a partial basement, air conditioning, a fireplace and a two-car garage.

The appellant's attorney appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered an invoice disclosing the subject's Demolition Contract for \$12,800 and dated August 26, 2003. In addition, a contractor's Application for Payment and Contractor's Sworn Statement amounting to approximately \$1,491,922. The appellant argued the subject property has been wrecked as of August 26, 2003. Based on this fact the appellant requested that the improvement assessment be adjusted to reflect 238 days of occupancy and 127 days of post-demolition. Therefore the appellant requested the improvement assessment be revised from \$43,801 to \$28,561 for 2003. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$43,801, or \$12.28 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within a quarter mile of the subject. The comparables consist of one-story single-family dwellings of frame construction and range in age from 45 to 51

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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: \$20,014
IMPR. \$43,801
TOTAL: \$63,815

Subject only to the State multiplier as applicable.

PTAB/TMcG.

years. The comparables contain two bathrooms with some half-baths, full or partial basements, one finished; all have air conditioning, fireplaces and two-car garages. The comparables range in size from 2,118 to 2,943 square feet of living area and have improvement assessments of between \$25,403 and \$36,910 or from \$11.99 to \$12.54 per square foot of living area. The board also disclosed the August 1, 2002 purchase price of \$910,000 for the improvement, with a c.d.u. of very good, to be wrecked. Based on this evidence, the board requested confirmation of the subject property's assessment.

After having heard the testimony and considering the evidence, the PTAB 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. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

The appellant provided evidence of the subject's 2,003 occupancy. The Board finds the fact that the subject property was not occupied during a portion of 2,003 does not demonstrate the subject was not equitably assessed. Additionally, there was no showing that the subject's market value was impacted by its vacancy during 2,003. Finally, there was no showing by the appellant that the Cook County assessment officials had any type of policy of adjusting the assessment of residential property because of vacancy or occupancy. For these reasons the Property Tax Appeal Board gives little weight to the appellant's argument.

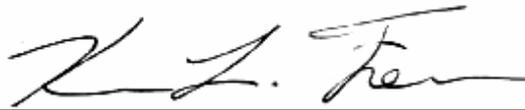
As evidence of assessment equity the board submitted three properties as suggested comparables to the subject property. The Board finds the board's comparables are similar to the subject property. These comparables are one-story, frame dwellings of the same approximate size and are located within a quarter mile of the subject. Their improvements contain between 2,118 and 2,943 square feet of living area and assessments of between \$11.99 and \$12.54 per square foot of living area. The subject's improvement containing 3,566 square feet was assessed at \$12.28 per square foot of living area, which places the subject within the range of the most comparable properties; and therefore, a reduction is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

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

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: October 26, 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.