

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jesse Levine
DOCKET NO.: 03-20238.001-R-1
PARCEL NO.: 05-08-105-002-0000

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

The subject property consists of a 41-year-old, two-story single-family dwelling of frame and masonry construction containing 2,215 square feet of living area and located in New Trier Township, Cook County. The residence contains two bathrooms, a finished 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 three suggested comparable properties located within one half to one quarter miles of the subject. These properties consist of two-story single-family dwellings of masonry or frame and masonry construction and range in age from 37 to 61 years. The comparables have two or three bathrooms with some half-baths and partial or full basements, two finished. Each home is air-conditioned and all have fireplaces and two-car garages. The comparables contain between 2,518 and 2,929 square feet of living area and have improvement assessments ranging from \$42,640 to \$47,804 or from \$14.55 to \$18.43 per square foot of living area. 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 \$52,393, or \$23.65 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 two-story single-family

(Continued on Next Page)

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: \$18,690
IMPR. \$52,393
TOTAL: \$71,083

Subject only to the State multiplier as applicable.

PTAB/TMcG.

dwellings of frame or masonry construction and range in age from 16 to 50 years. The comparables contain two or three bathrooms with some half-baths, full or partial basements, two finished; all have air conditioning, fireplaces and two-car garages. The comparables range in size from 2,761 to 3,769 square feet of living area and have improvement assessments of between \$82,830 and \$101,744 or from \$26.99 to \$30.00 per square foot of living area. 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.

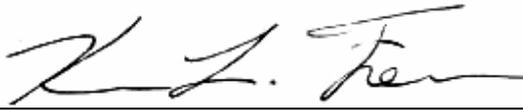
The PTAB finds the parties submitted a total of seven properties as suggested comparables. The PTAB finds the seven comparables are not similar enough to effect an assessment change in the subject. The seven comparables would require substantial adjustments in living area, lot size, construction and some adjustment in age to reflect the subject. As is, these properties have improvement assessments ranging from \$14.55 to \$30.00 per square foot of living area. The subject's per square foot improvement assessment of \$23.65 is within this range of properties. The PTAB affords little weight to the comparables because of their dissimilarities in living area, construction or lot size. Six of seven lot comparables are much larger than the subject and have higher land unit prices. After considering adjustments and the differences in the suggested comparables when compared to the subject property, the PTAB finds the subject's per square foot improvement assessment is supported by the properties contained in the record.

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.