

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Lawrence J. Frank
DOCKET NO.: 03-20319.001-R-1 & 03-20319.002-R-1
PARCEL NO.: 15-12-103-001-0000 & 15-12-103-002-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Lawrence J. Frank, the appellant, by attorney Michael E. Crane of Crane & Norcross of Chicago and the Cook County Board of Review (board).

The subject property consists of two parcels; an 80-year-old, two-story single-family dwelling of masonry construction containing 2,708 square feet of living area sited on a 50 x 201 or 10,050 square foot lot (15-12-103-002) and a vacant, adjacent 35.5 x 201 or 7,136 square foot lot (15-12-103-001) located in River Forest Township, Cook County. The residence contains two bathrooms, a full finished basement and a two-car garage.

The appellant, through counsel, submitted evidence before the PTAB 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 a quarter mile of the subject. These properties consist of two-story single-family dwellings of masonry, frame or frame and masonry construction and range in age from 74 to 97 years and are sited on lots containing 50 or 75 front feet. The comparables have one or two bathrooms with some half-baths and full or partial basements. All have fireplaces and two or three-car garages. The comparables contain between 2,185 and 3,752 square feet of living area and have total assessments ranging from \$36,552 to \$65,116 or from \$16.01 to \$17.36 per square foot of living area. The appellant argued that parcel -001 is not a buildable site containing only 7,136 square feet of the required 8,712 square feet and only 35.5 front feet of the necessary 50 foot frontage required by the village. Parcel -002 is self sufficient and meets the development code. The appellant argued Parcel -001 contains only an amenity value but is assessed as a

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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:

DOCKET NO.	PROPERTY NO.	LAND	IMPR.	TOTAL
03-20319.001-R-1	15-12-103-001	\$1,500	\$ -0-	\$ 1,500
03-20319.002-R-1	15-12-103-002	\$9,288	\$43,296	\$52,584

Subject only to the State multiplier as applicable.

PTAB/TMcG.

buildable lot. 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 two lot total assessment of \$59,178 or \$21.85 per square foot and improvement assessment of \$43,296, or \$15.99 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered four suggested comparable properties located within three blocks of the subject and are sited on 48 or 50 front foot lots. The comparables consist of two-story single-family dwellings of masonry construction and range in age from 77 to 99 years. The comparables contain one or two bathrooms with some half-baths, full basements; two have fireplaces and three have two-car garages. The comparables range in size from 2,163 to 2,463 square feet of living area and have total assessments of between \$44,565 and \$51,157 or from \$20.60 to \$21.35 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record 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 overcome this burden.

The PTAB finds the appellant's comparable one and the board's comparables one, two and three are the comparables most similar to the subject with differences in construction and living area to be considered. These properties have total assessments ranging from \$46,641 to \$51,157 or from \$16.01 to \$21.35 per square foot of living area. The subject's per square foot total assessment of \$21.85 is above this range of properties. The PTAB finds parcel -002 with a total value of \$52,584 is assessed above all but one of the seven comparables and that comparable contains 1,044 square feet more of living area. Therefore, the PTAB finds the appellant's amenity argument for the vacant lot has merit and that parcel -001 should be granted a revised assessment. The PTAB affords less weight to the remaining comparables because they are less similar to the subject in living area. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the subject's per square foot assessment is not supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and 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.