

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert Britz
DOCKET NO.: 03-21028.001-R-1 & 03-21028.002-R-1
PARCEL NO.: 05-21-412-016-0000 & 05-21-412-017-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Robert Britz, the appellant, by attorney Edward Larkin of Larkin & Larkin, of Park Ridge, and the Cook County Board of Review (board).

The subject property consists of 38,463 square feet of land and contains of a 45-year-old, one-story single-family dwelling of masonry construction containing 3,371 square feet of living area and located in New Trier Township, Cook County. The residence contains four and one-half bathrooms, a full-formal basement, air conditioning, fireplaces and no garage. The subject site also includes an adjacent class 2-41 vacant lot of 21,817 square feet.

The appellant's counsel appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal with respect to the improvement and the land. In support of this argument, the appellant offered three suggested comparable properties located within one half to one mile of the subject. These properties consist of one-story single-family dwellings of masonry, stucco or frame and masonry construction and range in age from 40 to 50 years. The comparables have two or three bathrooms with some half-baths and full or partial basements of which one is finished. Two homes are air-conditioned and all have fireplaces. All have two-car garages. The comparables contain between 2,657 and 3,376 square feet of living area and have improvement assessments ranging from \$28,458 to \$38,272 or from \$9.51 to \$12.71 per square foot of living area. The appellant submitted 14 land assessments ranging from \$7.50 to \$12.00 per square foot and are located in township sections #8, #16, #17 and #21 with areas ranging in size from 21,535 to 89,211 square foot. The appellant suggested an average assessment of \$11.00 per square foot. Based on this evidence, the appellant requested a reduction in the subject's assessment.

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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:

DOCKET NO.	PROPERTY NO.	LAND	IMPR.	TOTAL
03-21028.001-R-1	05-21-412-016	\$50,615	\$ -0-	\$ 50,615
03-21028.002-R-1	05-21-412-017	\$89,234	\$50,672	\$139,906

Subject only to the State multiplier as applicable.

PTAB/TMcG.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$50,672, or \$15.03 per square foot of living area and the adjacent vacant lot assessed at \$50,615 or \$2.32 per square foot, was disclosed. The board submitted a plat map disclosing both buildable legal lots of record enjoy a Lake Michigan location. In support of the subject's assessment, the board offered three suggested comparable properties located within one quarter mile and three miles of the subject. The comparables consist of one-story single-family dwellings of masonry construction and range in age from 21 to 44 years. The comparables contain two or four bathrooms with half-baths, full or partial basements of which two are finished, all have air conditioning, fireplaces and two or three-car garages. The comparables range in size from 2,129 to 2,727 square feet of living area and have improvement assessments of between \$36,884 and \$53,724 or from \$16.53 to \$19.54 per square foot of living area. In support of the land assessment the board submitted four lake front buildable parcels within 300 feet of the subject with land assessments of \$14.50 per square foot. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing 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 both parties submitted a total of six improved properties as comparable to the subject of which only the appellant's comparable one is similar to the subject. These properties have improvement assessments ranging from \$9.51 to \$19.54 per square foot of living area. The subject's per square foot improvement assessment of \$15.03 is within this range of properties. However, the PTAB gives less weight to the one similar comparable since it is of insufficient numbers. In addition, the PTAB gives little weight to the remaining improved comparables because they differ in living area, construction, age or location.

The PTAB finds both parties submitted a total of 18 land assessments as comparables similar to the subject. These properties have land assessments ranging from \$7.50 to \$14.50 per square foot. The PTAB finds the board's land comparables are the

sites most similar to the subject at \$14.50 per square foot. The subject's per square foot improvement assessment of \$14.50 is within this range of properties. The appellant's comparables carry less weight because there is no indication they are lake front lots.

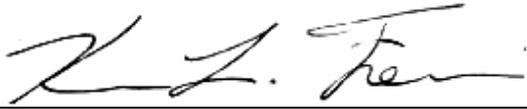
After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the subject's per square foot improvement assessment is supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is 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.