

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Susan Lieber
DOCKET NO.: 03-21416.001-R-1
PARCEL NO.: 11-19-114-032-0000

The parties of record before the Property Tax Appeal Board are Susan Lieber, the appellant, by attorney Donald L. Schramm of Rieff Schramm & Kanter, Chicago, and the Cook County Board of Review.

The subject property consists of two improvements sited on an 18,070 square foot parcel. Improvement one is a 131-year old, two-story style single-family dwelling of masonry construction containing 3,257 square feet of living area. Amenities include three full baths, one half bath, a full basement, and a fireplace. Improvement two is a 94-year-old two-story style coach house dwelling containing 1,066 square feet of living area with one full bath above a three-car garage. The subject is located in Evanston Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing four suggested comparable properties located within the same coded assessment neighborhood as the subject. These properties consist of improvements ranging from 103 to 113 years old. The comparables range in size from 2,678 to 3,785 square feet of living area and have improvement assessments ranging from \$10.14 to \$15.11 square foot of living area. Photographs of the subject and the comparables along with a copy of the subject's 2003 board of review final decision were also included. The appellant argued the comparables are similar to the subject in location and most other aspects including an additional improvement. The appellant did not disclose the size or assessments allocated to the second improvement of the comparables. Moreover, the appellant submitted a list of all two or more story dwellings having more than one improvement located in the subject's

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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:	\$	28,020
IMPR.:	\$	53,033
TOTAL:	\$	79,053

Subject only to the State multiplier as applicable.

PTAB/lbs/070396

neighborhood. The list of eight properties includes the appellant's four comparables. The eight listed improvements range in size from 2,278 to 4,029 square feet of living area and have improvement assessments ranging from \$10.14 to \$15.11 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$53,033 was disclosed. Of this figure, \$39,664, or \$12.18 per square foot of living area, is allocated to improvement one and \$13,369, or \$12.54 per square foot of living area is allocated to improvement two. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located within the same coded assessment neighborhood as the subject. The comparables consist of two-story style single-family dwellings of frame, stucco or frame and masonry construction between 74 and 106 years old. All of the comparables contain basements; three have garages; and three have fireplaces. These properties range in size from 1,768 to 2,876 square feet of living area and have improvement assessments ranging from \$14.69 to \$15.08 per square foot of living area. A review of the property characteristic printouts submitted by the board disclosed that none of the board's comparables include a second improvement. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. 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 Board finds the appellant has not overcome this burden.

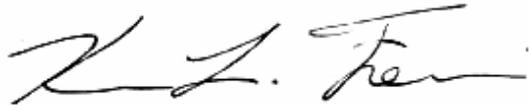
The Property Tax Appeal Board accords the board of review's comparables diminished weight as they do not contain a second improvement and they are inferior in size when compared to the subject. The Board also places diminished weight on the appellant's four comparables listed without descriptions. Furthermore, the Board accords the appellant's four remaining comparables minimal weight. While these properties are similar in location to the subject and have a second improvement incorporated into their improvement assessment, the Board finds the appellant failed to disclose the sizes and assessments

allocated to the second improvement. Without this data, the Board is unable to make a comprehensive comparative analysis. As a result, 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 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.