

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Horst Pheifer
DOCKET NO.: 03-21831.00-R-1
PARCEL NO.: 10-36-217-034-0000

The parties of record before the Property Tax Appeal Board are Horst Pheifer, the appellant, by attorney Mitchell L. Klein of the law firm of Schiller, Klein, & McElroy, P.C., of Chicago, and the Cook County Board of Review.

The subject property consists of 78-year-old, 4-unit, residential, masonry construction, apartment building. The subject improvement contains 4,140 square feet of living area and contains a full basement and four full baths. The appellant contends unequal treatment in the improvement assessment process as the basis of the appeal.

The appellant submitted assessment data and descriptions on four properties located in the area of the subject property. The properties were masonry construction, multi-unit, apartment buildings that ranged in age from 75 to 78 years and ranged in size from 4,512 to 5,368 square feet of living area and had improvement assessments ranging from \$4.77 to \$7.53 per square foot of living area. The subject improvement was assessed at \$8.10 per square foot of living area. On the basis of this analysis, the appellant requested an assessment for the subject improvement of \$6.33 per square foot living area.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$33,544 was disclosed. In addition, assessment data and descriptions on three properties were presented. These properties were each multi-unit, apartment buildings of masonry construction with full basements ranging in age from 67 to 79 years. The properties ranged in size from 3,187 to 3,356 per square foot and had

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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:

LAND: \$ 5,167
IMPR.: \$ 26,206
TOTAL: \$ 31,373

Subject only to the State multiplier as applicable.

PTAB/mmg

improvement assessments ranging from \$8.52 to \$9.13 per square foot of living area.

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 Board further finds that a reduction in the assessment of the subject property is warranted based on the evidence contained in the record.

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.

In this appeal, there were a total of seven comparable properties submitted by the parties. The appellant's properties were similar in construction, style, age and location to the subject property and had improvement assessments ranging from \$4.77 to \$7.53 per square foot of living area. The subject improvement is assessed at \$8.10 per square foot of living area and is above the range of the most similar comparables.

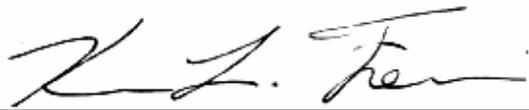
The board of reviews' comparables is each two-unit buildings while the subject is a 4-unit buildings. Moreover, the board used comparables that were all smaller in square feet of living area which according to accepted appraisal practice will generally yield higher per square foot values.

Therefore, based on a review of the assessment comparables contained in the record, the Property Tax Appeal Board finds that the appellant has supported the contention of unequal treatment in the assessment process and a reduction in the assessment of the subject property 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



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: December 7, 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.