

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Richard & Virginia Kabbe
DOCKET NO.: 03-22510.001-R-1
PARCEL NO.: 09-30-401-024-0000

The parties of record before the Property Tax Appeal Board are Richard and Virginia Kabbe, the appellants, by attorney Rusty A. Payton of Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of multi-level single family dwelling of frame and masonry construction that contains 1,787 square feet of living area. Features of the home include partial basement with a finished recreation room, a fireplace, central air conditioning and a two-car attached garage. The dwelling is 11 years old. The property is located in Des Plaines, Maine Township, Cook County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted descriptions and assessment information on four comparable properties improved with multi-level dwellings of frame and masonry construction that range in age from 28 to 40 years old. The comparables ranged in size from 1,377 to 2,073 square feet of living area. The appellants indicated each comparable had a full or partial finished basement; one comparable had central air conditioning; and one had a fireplace. The appellants did not disclose whether the comparables had garages although photographs submitted by the appellants depict two comparables as having attached two-car garages. A map submitted by the appellants indicated the comparables were located from approximately .25 to 1.25 miles from the subject. The comparables had total assessments that ranged from \$25,390 to \$27,690 and improvement assessments that ranged from \$11,257 to \$20,132 or from \$7.83 to \$9.71 per square foot of living area. Based on this data the appellants requested the subject's improvement assessment be reduced to \$15,904 or \$8.90 per square foot of living area.

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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:	\$	6,301
IMPR.:	\$	24,912
TOTAL:	\$	31,213

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$31,213 was disclosed. The subject has an improvement assessment of \$24,912 or \$13.94 per square foot of living area. The board of review submitted descriptions and assessment information on three comparables to demonstrate the subject property was equitably assessed. The comparables had the same neighborhood code and classification code assigned by the county assessor as the subject property. The comparables were improved with multi-level dwellings that ranged in size from 1,148 to 1,221 square feet of living area. The dwellings ranged in age from 27 to 31 years old. Each comparable had a partial basement with a formal recreation room and either an attached or detached garage. Two of the comparables had central air conditioning and one comparable had a fireplace. These comparables had total assessments ranging from \$21,960 to \$23,644 and improvement assessments ranging from \$16,332 to \$17,504 or from \$14.23 to \$14.34 per square foot of living area. The board of review also indicated the subject property sold in August 2000 for a price of \$350,000.

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 the appeal. The Board further finds the evidence in the record supports the assessment of the subject property.

The appellants contend assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is not warranted.

The parties submitted assessment information on seven comparables to support their respective positions. The Property Tax Appeal Board gives little weight to the board of review's comparables because they were substantially smaller and older than the subject property. The appellants' comparables were most similar to the subject in size, however, these comparables were also significantly older than the subject ranging in age from 28 to 40 years old while the subject dwelling is 11 years old. The appellant's comparables had improvement assessments ranging from \$7.83 to \$9.71 per square foot of living area while the subject has an improvement assessment of \$13.94 per square foot of living area. The Board finds the subject's higher improvement assessment is justified due its superior age when compared to the appellants' comparables. Furthermore, the board of review

submitted information disclosing the subject property sold in August 2000 for a price of \$350,000. The Board finds the purchase price is supportive of the subject's assessment that reflects a market value of approximately \$308,125 using the 2003 three year median level of assessments of 10.13% for Cook County Real Property Assessment Classification Ordinance level of assessments for class 2 property as determined by the Illinois Department of Revenue.

In conclusion, the Property Tax Appeal Board finds a reduction in the subject property's assessment based on a lack of uniformity is not warranted based on this record.

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 21, 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

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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.