

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mark Elliott
DOCKET NO.: 03-22612.001-R-1
PARCEL NO.: 09-26-204-034

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Mark Elliott, the appellant, by attorney Michael Elliott with the law firm of Elliott and Associates in Des Plaines and the Cook County Board of Review.

The subject property consists of a 13,002 square foot parcel of land containing a one-year old, two-story, masonry, single-family residence. This improvement contains three and one-half baths, a full, finished basement, air conditioning, and two fireplaces. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of this argument, the appellant's attorney submitted a brief arguing that the subject's improvement square footage is incorrectly listed by the assessor's office and that a reduction in the square feet of living area and the application of an 89% proration for vacancy currently applied would reduce the improvement assessment. In addition, the appellant also submitted copies of affidavits from the architect and the owners stating the subject's improvement is 4,441 square feet and a copy of the architect's plans. Also included is assessment data and descriptions of six properties suggested as comparable to the subject. The data of the suggested comparables reflects that the

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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: \$11,720
IMPR.: \$72,832
TOTAL: \$84,552

Subject only to the State multiplier as applicable.

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properties are located within the same neighborhood as the subject and are improved with a two-story, masonry or frame and masonry, single-family dwelling with between two and one-half and four and one-half baths. The improvements range: in age from one to five years; in size from 3,833 to 4,822 square feet of living area; and in improvement assessments from \$12.35 to \$17.23 per square foot of living area. The properties contain one or two fireplaces, air conditioning, and a partial or full basement with three finished. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$92,398, or \$17.10 per square foot of living area based on 4,716 square feet of living area. In addition, this assessed value reflects an 82% occupation factor on the improvement. The board also submitted copies of the property characteristic printouts for the subject as well as four suggested comparables with all the properties located within one block of the subject. The board's properties contain a two-story, frame, masonry or frame, single-family dwelling with between one and one-half or four and two-half baths. The improvements range: in age from one to 72 years; in size from 1,788 to 4,645 square feet of living area; and in improvement assessments from \$20.83 to \$21.68 per square foot of living area. The properties contain a partial or full basement with two finished, air conditioning, and one or two fireplaces. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule 1910.65(b)*. Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented,

the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

As to the subject's improvement square footage, the PTAB finds the most reliable evidence to be the appellant's evidence. The appellant included an affidavit from the architect and a copy of the plans created by the architect which states the square feet of living area for the subject property to be 4,441. Therefore, the PTAB finds this to be the improvement's square footage.

Both parties presented assessment data on a total of 10 equity comparables. The PTAB finds the appellant's comparables #3 and #4 and the board of review's comparable #4 are the most similar to the subject. These three comparables contain a two-story, masonry, single-family dwelling located within the subject's neighborhood. The improvements are all one-years old and range in size from 4,244 to 4,645 square feet of living area and in improvement assessments from \$17.23 to \$20.83 per square foot of living area. In comparison, the subject has an improvement assessment of \$22.15 per square foot of living area when using the full occupancy factor of 100%. This value falls above the range established by these comparables. The PTAB accorded less weight to the remaining properties due to a disparity in size, age, and/or exterior construction.

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that 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.