

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Sal Messinger
DOCKET NO.: 03-22681.001-R-1
PARCEL NO.: 10-25-311-045

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Sal Messinger, the appellant; and the Cook County Board of Review.

The subject property consists of a 5,248 square foot land parcel improved with a 50-year old, one-story, masonry, single-family dwelling. The improvement contains 1,482 square feet of living area with a partial basement, one bathroom, one fireplace, and a two-car garage. The appellant's pleading only raised one issue, but at hearing, the appellant revised his petition to argue that there was unequal treatment in the assessment process of both the land and the improvement as the bases of this appeal.

In support of equity argument, the appellant presented evidence of limited assessment data and descriptions on three properties located within a two-block to three-block radius of the subject property. The suggested comparables are improved with a one-story, masonry, single-family dwelling with a partial basement. They range: in baths from one to two; in age from 49 to 61 years; and in size from 1,350 to 1,730 square feet of living area. These properties are located on parcels that range in size from 3,720 to 4,960 square feet with land assessments that range from \$4,294 to \$5,725. The appellant's data was absent improvement assessment data for the suggested comparables.

At hearing, the appellant testified that the subject's parcel was a corner lot that he has lived in for 29 years. He also stated that the subject experienced an increase in assessment from the prior year from 30 to 35 percent. The appellant stated that the photographs were obtained from the assessor's website. On the basis of this analysis, 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:

LAND:	\$	6,045
IMPR.:	\$	21,543
TOTAL:	\$	27,588

Subject only to the State multiplier as applicable.

PTAB/KPP

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$27,588 was disclosed reflecting an improvement assessment of \$21,543 or \$9.54 per square foot of living area as well as a land assessment at \$6,045. In addition, an equity analysis consisting of four properties was offered as well as copies of property characteristic printouts for these properties. The suggested comparables are improved with a one-story, masonry, single-family dwelling, which are located from a one-block to a four-block radius of the subject. They range: in baths from one to two and one-half; in age from 48 to 51 years; and in size from 1,417 to 1,570 square feet of living area. The improvement assessments range from \$14.24 to \$14.76 per square foot. The land parcels range in size from 4,736 to 5,040 square feet with land assessments that range from \$5,456 to \$5,806. Based on its analysis, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant further stated that the board's property #2 was a corner lot and located on the subject's street. Moreover, he stated that these properties are located within his neighborhood.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board 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. The PTAB finds that the appellant has not met this burden and that a reduction in the subject's assessment is not warranted.

In totality, the parties submitted seven equity comparables. The PTAB finds that the board of review's comparables are most similar to the subject. As to the land assessment, the board's properties are slightly smaller in size with land assessments slightly below the subject's assessment. The land parcels range in size from 4,736 to 5,040 square feet with land assessments that range from \$5,456 to \$5,806. In comparison, the subject's parcel contains 5,248 square feet with an assessment of \$6,045.

As to the improvement assessment, the board's comparables range: in age from 48 to 51 years; in size from 1,417 to 1,570 square feet of living area; and in improvement assessments from \$14.24 to \$14.76 per square foot. In comparison, the subject's

assessment stands at \$14.53 per square foot of living area, which is within the range established by these comparables.

The PTAB accorded diminished weight to the appellant's properties due to a lack of improvement assessment data as well as a disparity in improvement size.

The PTAB finds that the evidence has not demonstrated that the subject's assessment is in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's land or improvement assessment is not 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.