

AMENDED DECISION  
PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David Lehmann  
DOCKET NO.: 03-23858.001-R-1  
PARCEL NO.: 14-29-409-037

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are David Lehmann, the appellant, by attorney Mitchell L. Klein with the law firm of Schiller, Klein & McElroy in Chicago and the Cook County Board of Review.

The subject property consists of 4,125 square foot parcel of land containing a four-year old, three-story, masonry, single-family dwelling. The improvement contains 6,584 square feet of living area, six and two-half baths, two fireplaces, and air conditioning. 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 the equity argument, the appellant submitted assessment data and descriptions of four properties suggested as comparable to the subject. Colored or black and white photographs of the subject property and the suggested comparables and a brief from the appellant's attorney were also submitted. The data in its entirety reflects that the properties are located within the subject's neighborhood and are improved with a two-story, masonry, single-family dwelling with between three and one-half and six and one-half baths. The improvements range: in age from seven to 12 years; in size from 5,120 to 5,699 square feet of living area; and in improvement assessments from \$18.10 to \$23.61 per square foot of living area. The properties have air conditioning and, for three properties, one or two fireplaces. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

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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: \$ 15,840  
IMPR.: \$155,448  
TOTAL: \$171,288

Subject only to the State multiplier as applicable.

PTAB/0404JBV

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$235,559, or \$35.78 per square feet of living area. The board also submitted copies of the property characteristic printouts for the subject property. These printouts show the subject sold July 1, 2002 for \$2,662,807. The board of review did not present any equity comparables. As a result of its analysis, the board requested confirmation of the subject's assessment.

At the hearing, the appellant's attorney, Mitchell Klein, argued that the appeal is based on lack of uniformity and not market value.

After considering the testimony and reviewing the evidence, 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.

The appellant presented assessment data on a total of four equity comparables. The PTAB finds these comparables are similar to the subject. The four comparables contain a two-story, masonry, single-family dwelling located within the subject's neighborhood. The improvements range: in age from seven to 12 years; in size from 5,120 to 5,699 square feet of living area; and in improvement assessments from \$18.10 to \$23.61 per square foot of living area. In comparison, the subject's improvement assessment of \$35.78 per square foot of living area falls above the range established by these comparables. The PTAB finds the board of review did not present any equity comparables.

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 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: February 20, 2009



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.