

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James T. Falat
DOCKET NO.: 03-24750.001-R-1
PARCEL NO.: 07-19-405-018-0000

The parties of record before the Property Tax Appeal Board (PTAB) are James T. Falat, the appellant, by attorney Joseph Kusper of the law firm of Storino, Ramello & Durkin, of Rosemont, and the Cook County Board of Review (board).

The subject property consists of a 23-year-old, two-story, single-family residence of frame construction. The subject improvement features two full baths, a basement, air conditioning, a fireplace, and a garage. The appellant contends unequal treatment in the improvement assessment process as the basis of the appeal. The subject is located in Schaumburg Township.

While the appellant states in his evidence that the subject contains only 1,900 square feet of living area, no evidence is provided to support this contention. The board of review provides its computer data printouts that state that the subject contains 2,076 square feet of living area. The PTAB finds that the best evidence of the subject's size is the board's evidence. Therefore, for purposes of this appeal, the PTAB finds that the subject contains 2,076 square feet of living area.

The appellant submitted assessment data and descriptions on three properties located in the area of the subject property. The properties are two-story, single-family residences of frame construction that are either 21 or 22 years of age and are located within two blocks of the subject and contain the following amenities: two full baths; air conditioning; a fireplace; and each have a garage. These comparables range in size from 2,299 to 2,415 square feet and have improvement assessments ranging from \$5.86 to \$7.29 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: \$ 7,489
IMPR.: \$ 17,643
TOTAL: \$ 25,132

Subject only to the State multiplier as applicable.

PTAB/mmg

The subject improvement is assessed at \$8.50 per square foot of living area. On the basis of this analysis, the appellant requested an assessment for the subject improvement of \$12,883 or \$6.21 per square foot living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$17,643, was disclosed. In addition, the board submitted assessment data and descriptions on four properties suggested as comparable to the subject. These properties are frame construction, 21 to 26 years of age, two-story, single-family residences that are located within three blocks of the subject. They contain the following amenities: two have a basement; each contains a fireplace; all have air conditioning; and two or three full baths each. These properties range from 1,649 to 1,954 square feet of living area and the improvement assessments range from \$8.69 to \$9.39 per square foot of living area. On the basis of this evidence, the board requested confirmation of the subject's assessment.

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 not 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 case, the appellant has met not its burden.

In this appeal, there were a total of six comparable properties submitted. The Property Tax Appeal Board finds that the board's comparables 1, 2 and 3 are the most similar to the subject. These properties are the most similar to the subject property in square footage of living area. They contain from 1,892 to 1,954 square feet of living area, and these comparables have improvement assessments ranging from \$8.69 to \$9.39 per square foot of living area. The 2,076 square foot subject improvement is assessed at \$8.50 per square foot of living area and is below the range of the most similar properties.

Therefore, based on a review of the evidence in the record, the Property Tax Appeal Board finds that the appellant has not supported the contention of unequal treatment in the assessment

process and a reduction in the assessment of the subject property 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: April 1, 2008



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.