

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mike Kudelka
DOCKET NO.: 03-24814.001-R-1 and 03-24814.002-R-1
PARCEL NO.: See below

The parties of record before the Property Tax Appeal Board are Mike Kudelka, the appellant, by attorney William Schloss of Northbrook and the Cook County Board of Review.

The subject property consists of two 27-year-old, three-story style multi-family dwellings of masonry construction. Improvement one contains 5,961 square feet of living area and improvement two contains 6,046 square feet of living area. The subject is located in Lake Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered two spreadsheets detailing three suggested comparable properties located approximately two blocks from the subject. These properties consist of two-story style multi-family dwellings of frame or frame and masonry construction 36-years old. The comparables range in size from 3,328 to 3,658 square feet of living area and have improvement assessments ranging from \$4.33 to \$4.42 per square foot of living area. A copy of the subject's 2003 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessments were disclosed. Improvement one's improvement assessment is \$44,646, or \$7.49 per square foot of living area. Improvement two's improvement assessment is \$47,137, or \$7.79 per square foot of living area. In support of the subject's assessments, the board of review offered property characteristic sheets and spreadsheets

(Continued on Next Page)

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:

Table with 5 columns: DOCKET NO., PARCEL NO., LAND, IMPR., TOTAL. It lists two rows of property data with their respective assessed values.

Subject only to the State multiplier as applicable.

PTAB/lbs/070358

detailing six suggested comparable properties located on the same street as the subject. Two of the comparables included on the spreadsheets offered by the board of review are the subject parcels. Thus, the Property Tax Appeal Board will not include the two subject improvements in its comparability analysis. Further, two of the comparability offerings by the board of review are duplicated. Consequently, the Property Tax Appeal Board finds that the board of review offered two comparables in this matter. The comparables consist of 27-year old, three-story style multi-family dwellings of masonry construction. These properties contain 5,961 square feet of living area and have improvement assessments of \$7.49 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property'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 appellant's argument was unequal treatment in the assessment process. 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. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Property Tax Appeal Board finds that the parties submitted five properties as comparable to the subject. The Board accords the board of review's comparables the most weight and find that these two properties are the most similar to the subject's improvements in the record. These properties are similar in size, age, building style and construction type when compared to the subject. The board of review's comparables have improvement assessments of \$7.49 per square foot of living area, which is the same per square foot assessment as the subject's improvement one. The Board further finds that the \$7.79 per square foot assessment of the appellant's improvement number two is slightly above the range consisting of the subject and the properties found the most similar. Accepted assessment theory suggests that as building size increases the value per square foot decreases, all other things being equal. In the instant appeal the application of this theory suggests that improvement two's improvement assessment should be below the range of the comparables and improvement one. The Property Tax Appeal Board accords the appellant's comparables little weight as they are approximately from 39% to 44% smaller when compared to both of the subject's improvements. Therefore, after considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds that the subject's per square foot improvement assessment for improvement one is

supported by the properties found the most similar to the subject contained in the record. The Board further finds that the assessment for improvement two is not supported by the properties contained in the record and 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.