

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Aaron Diefenthaler  
DOCKET NO.: 03-25160.001-R-1  
PARCEL NO.: 14-20-117-013-0000

The parties of record before the Property Tax Appeal Board are Aaron Diefenthaler, the appellant, by attorney Stephanie Park, Chicago, and the Cook County Board of Review.

The subject property consists of a 100-year-old, three-story, multi-family dwelling of masonry construction containing 3,749 square feet of living area and located in Lake View Township, Cook County. Features of the building include three full bathrooms, a full-unfinished basement and a one-car detached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a two-page brief, a photograph of the subject and a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of three-story, multi-family dwellings of masonry construction located within the subject's neighborhood. The improvements range in size from 3,819 to 4,035 square feet of living area and range in age from 80 to 105 years. The comparables contain three full bathrooms and a two-car or three-car detached garage. Three comparables contain an unfinished basement. The improvement assessments range from \$14.57 to \$15.47 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

(Continued on Next Page)

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: \$ 9,542  
IMPR.: \$ 60,944  
TOTAL: \$ 70,486

Subject only to the State multiplier as applicable.

Final administrative decisions 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.

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The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$70,486. The subject's improvement assessment is \$60,944 or \$16.26 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with three-story, multi-family dwellings of masonry construction located within the same survey block as the subject. The improvements range in size from 3,402 to 3,750 square feet of living area and range in age from 98 to 100 years. The comparables contain three full bathrooms and an unfinished basement. One comparable has a one-car detached garage. The improvement assessments range from \$16.25 to \$17.24 per square foot of living area. The board of review's evidence disclosed that the subject sold in September 2003 for a price of \$885,000. Based on the evidence presented, the board of review 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 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 not overcome this burden.

Both parties presented assessment data on a total of eight equity comparables. These eight properties have improvement assessments ranging from \$14.57 to \$17.24 per square foot of living area. The subject's per square foot improvement assessment of \$16.26 falls within the range established by these properties. In addition, the subject's per square foot improvement assessment is lower than three of the eight properties offered for comparison. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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.