

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jay Hausler
DOCKET NO.: 03-25716.001-R-1
PARCEL NO.: 14-20-211-014-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Jay Hausler, the appellant, by attorney Arnold G. Siegel of Chicago and the Cook County Board of Review.

The subject property consists of two improvements; a 105-year-old, two-story, two-unit apartment building of frame and masonry construction and a 23-year-old, two-story, single family building of masonry construction containing 2,673 and 1,146 square feet of living area, respectively, for a total of three units and 3,819 square feet of building areas. They are located in Lakeview Township, Cook County. The property includes a total of three bathrooms, a basement apartment and a two-car garage.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered eight suggested comparable properties located within four blocks of the subject. These properties consist of two or three-story, two or three-unit apartment buildings of frame and masonry, masonry or frame construction and range in age from 95 to 115 years. The comparables include two or three bathrooms and seven have basements, two with apartments and two are finished. One building has air conditioning and one has a fireplace and four have two-car garages. The comparables contain between 2,304 and 3,156 square feet of living area and have improvement assessments ranging from \$29,684 to \$44,901 or from \$12.22 to \$14.49 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final total of two improvement assessments of \$69,393, or \$18.17 per square foot of living area, was disclosed. In support of the subject's assessment, the board

(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:

LAND: \$ 7,776
IMPR. \$66,188
TOTAL: \$73,964

Subject only to the State multiplier as applicable.

PTAB/TMcG.

of review offered eight suggested comparable properties located within a quarter mile of the subject. The comparables consist of four, two-story, three or four-unit buildings of frame or masonry construction and four, single family buildings of frame construction. The comparables range in age from 85 to 115 or 14 to 16 years and six have basements, one has an apartment. They have two, three or four bathrooms and all have two-car garages. The comparable apartment properties range in size from 2,724 to 3,192 square feet of living area with improvement assessments ranging from \$47,892 to \$53,946 or from \$16.43 to \$18.35 per square foot of living area. The comparable single family properties range in size from 2,260 to 2,458 square feet of living area with improvement assessments ranging from \$54,663 to \$61,562 or from \$23.18 to \$27.24 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 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 board of review's evidence provided a 2004 assessment printing of the subject's assessment and property characteristics. The non-triennial 2004 assessment printing discloses a 2004 improvement reduction from \$69,393 to \$66,188.

"A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoynes Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979)." Therefore, the Board finds that based on the County's 2004 non-triennial assessment correction it is appropriate to reduce the appellant's 2003 improvement assessment to \$66,188.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and 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: December 21, 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.