

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kenneth Disselkoen
DOCKET NO.: 03-26053.001-R-1
PARCEL NO.: 29-32-300-046-0000

The parties of record before the Property Tax Appeal Board are Kenneth Disselkoen, the appellant, by attorney Rusty A. Payton of Chicago, and the Cook County Board of Review.

The subject property consists of a 34-year-old, one and one-half story, single-family dwelling of frame and masonry construction containing 1,934 square feet of living area and located in Thornton Township, Cook County. Features of the home include two and one-half bathrooms, a full-unfinished basement, air-conditioning, a fireplace and a two-car attached 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. Based on the appellant's documents, the four suggested comparables consist of one-story or one and one-half story, single-family dwellings of frame or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,817 to 2,056 square feet of living area and range in age from 34 to 91 years. The comparables contain one and one-half or two full bathrooms. Three comparables contain a finished or unfinished basement, three comparables have a one-car or two-car garage and two comparables contain air-conditioning. The improvement assessments range from \$3.80 to \$4.67 per square foot of living area. Based

(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: \$ 5,091
IMPR.: \$ 12,953
TOTAL: \$ 18,044

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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on this evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$18,044. The subject's improvement assessment is \$12,953 or \$6.70 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 one and one-half story, single-family dwellings of frame or frame and masonry construction located within five blocks of the subject. The improvements range in size from 1,202 to 1,482 square feet of living area and range in age from 48 to 68 years. The comparables contain one, one and one-half or two full bathrooms, a one-car or two-car detached garage and a finished or unfinished basement. One comparable contains a fireplace. The improvement assessments range from \$6.87 to \$7.58 per square foot of living area.

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.

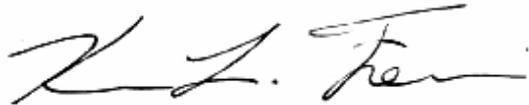
The Board finds the appellant's four comparables to be somewhat similar to the subject. They have improvement assessments ranging from \$3.80 to \$4.67 per square foot of living area. The subject's per square foot improvement assessment of \$6.70 falls above the range established by these properties. However, along with other differences, the Board finds the appellant's comparables are inferior overall to the subject in age. One comparable is 34 years old but the three remaining properties range in age from 50 to 91 years. In addition, unlike the subject, two of the appellant's comparables are of frame construction and they are inferior overall in amenities as compared to the subject. After considering adjustments for age, as well as other differences in the appellant's comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record. The board of review's comparables are accorded less weight because they differ from the subject in improvement size and/or age.

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.