

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bernard Jacobs
DOCKET NO.: 03-26077.001-R-1
PARCEL NO.: 14-29-116-030

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Bernard Jacobs, the appellant, by attorney Edward P. Larkin with the law firm of Larkin & Larkin in Park Ridge and the Cook County Board of Review.

The subject property consists of a 3,125 square foot parcel of land containing a 100-year old, frame and masonry, two-story, multi-family dwelling. The improvement contains 1,702 square feet of living area, two baths, and a full, unfinished basement. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis for this appeal.

In support of the equity argument, the appellant submitted assessment data and descriptions on a total of three properties suggested as comparable to the subject. A colored photograph of the subject and a brief from the appellant's attorney were also submitted. The data in its entirety reflects that the properties are located in the subject's neighborhood and are improved with a two-story, frame or masonry, multi-family dwelling with one, two or two and one-half baths, and a partial or full basement with one finished. The improvements range: in age from 80 to 117

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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: \$ 8,000
IMPR.: \$ 34,784
TOTAL: \$ 42,784

Subject only to the State multiplier as applicable.

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years; in size from 2,100 to 2,568 square feet of living area; and in improvement assessments from \$9.43 to \$18.97 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$34,784, or \$20.44 per square feet of living area. The board also submitted copies of the property characteristic printouts for a total of four suggested comparables located within subject's neighborhood. The board's properties contain a two-story, frame and masonry, multi-family dwelling with two baths. The improvements range: in age from 105 to 115 years; in size from 1,360 to 1,848 square feet of living area; and in improvement assessments from \$21.68 and \$26.85 per square foot of living area. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a letter arguing that the board of review's comparables are not as comparable to the subject as the appellant's.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of these appeals.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule 1910.65(b)*. Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

The parties presented assessment data on a total of seven equity comparables. The PTAB finds the appellant's comparable #1 and the board of review's comparables #1 and #2 are the most similar to the subject. These comparables contain a two-story, frame and masonry or masonry, multi-family dwelling located within the subject's neighborhood. The improvements range: in age from 105

to 115 years; in size from 1,760 to 2,100 square feet of living area; and in improvement assessments from \$9.43 to \$21.85 per square foot of living area. In comparison, the subject's improvement assessment of \$20.44 per square foot of living area falls within the range established by these comparables. The PTAB accorded less weight to the remaining comparables due to a disparity in size and/or amenities.

As a result of this analysis, the PTAB further finds that the appellant has not adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that a reduction 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: 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

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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.