

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Cornelia Sawle  
DOCKET NO.: 03-26102.001-R-1  
PARCEL NO.: 14-29-209-024-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Cornelia Sawle, the appellant, by attorney Adam E. Bossov, P.C. of Chicago and the Cook County Board of Review (board).

The subject property contains two improvements: a three-story, four-unit, 105 year old, greystone, apartment building, containing four bathrooms and a basement apartment; and a two-story, two-unit, 88-year-old frame, renovated apartment building containing two bathrooms, with 4,055 and 1,280 square feet of living area (total 5,335), respectively. The appellant did not include the subject's 88-year-old frame building on the comparable properties grid as required by PTAB.

The appellant's attorney appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered six suggested comparable properties located within a quarter mile of the subject. These properties consist of two or three-story, three, four, five or six-unit buildings of masonry construction and range in age from 82 to 110 years. The comparables have three, four, five or six bathrooms and one site has a one-car garage. No evidence of basements or air conditioning was provided. The comparables contain between 3,807 and 4,836 square feet of living area and have improvement assessments ranging from \$54,369 to \$66,059 or from \$11.79 to \$14.28 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted the "Board of Review Notes on Appeal" wherein the subject's two improvement assessments totaled \$88,830, or \$16.65 (based on 5,335 square feet) per square foot of living area, was disclosed. In support of the subject's assessment, the

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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: \$11,928  
IMPR. \$73,072  
TOTAL: \$85,000

Subject only to the State multiplier as applicable.

PTAB/TMcG.

board offered three suggested comparable properties located within a quarter mile of the subject. The comparables consist of two or three-story, four or six-unit buildings of masonry or frame construction and range in age from 33 to 115 years. The comparables contain four or six bathrooms, two with full or partial basements. The comparables range in size from 3,450 to 4,560 square feet of living area and have improvement assessments of between \$60,497 and \$94,328 or between \$17.53 and \$20.68 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the PTAB 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 PTAB finds the appellant has overcome this burden.

The PTAB finds the appellant's comparables one, two and five, especially comparables two, are similar to the subject with some differences in living area to be adjusted. These properties have improvement assessments ranging from \$11.79 to \$14.20 per square foot of living area. The subject's per square foot improvement assessment of \$16.65 is above this range of properties. The remaining comparables carry less weight because they are less similar in age, living area, construction or dwelling units. After considering adjustments to the living area and differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is sufficient to effect a change in the subject's assessment.

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 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.