

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bessie Raftis  
DOCKET NO.: 03-26189.001-R-1  
PARCEL NO.: 14-29-404-009-0000

The parties of record before the Property Tax Appeal Board are Bessie Raftis, the appellant; and the Cook County Board of Review.

The subject property consists of a two-story, multi-family dwelling of frame and masonry exterior construction that contains 5,046 square feet of building area. The property has two apartments and is approximately 101 years old. Features include 4.5 bathrooms and a full basement. The property is located in Chicago, Lake View Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property's improvement was being inequitably assessed. The appellant provided descriptions and assessment information on four comparables that had the same neighborhood code and classification code as the subject property. These comparables were improved with one, two-story multi-family dwelling and three, three-story multi-family dwellings. Each comparable had two apartments and had either a frame or masonry exterior. The improvements ranged in size from 4,362 to 5,585 square feet of living area and in age from 66 to 125 years old. Each comparable had a partial unfinished basement and central air conditioning. These comparables had improvement assessments ranging from \$29,777 to \$48,039 or from \$6.40 to \$8.52 per square foot of living area. The subject property has an improvement assessment of \$80,212 or \$15.89 per square foot of living area. Based on this evidence 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:  | \$ | 30,489 |
| IMPR.: | \$ | 42,976 |
| TOTAL: | \$ | 73,465 |

Subject only to the State multiplier as applicable.

appellant requested the subject's improvement assessment be reduced to \$38,000 or \$7.53 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 Board further finds the evidence in the record supports a reduction in the subject's assessment.

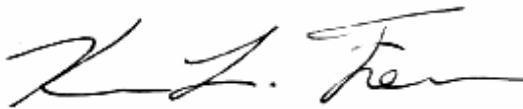
The appellant argued assessment inequity in the subject's improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 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 a reduction is warranted.

The Board finds the only evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellant. The appellant submitted assessment data on four comparables to demonstrate the subject multi-family dwelling was being inequitably assessed. These four comparables had the same neighborhood code and classification code as the subject. These structures had varying degrees of similarity to the subject property, with comparables two and three being most similar to the subject in age. The improvement assessments on these four properties ranged from \$29,777 to \$48,039 or from \$6.40 to \$8.52 per square foot of living area. The subject property has an improvement assessment of \$80,212 or \$15.89 per square foot of living area, significantly above the range established by the only comparables in the record. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property's improvement.

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

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: October 26, 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

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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.