

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: H. Michael Kurzman
DOCKET NO.: 03-27367.001-R-2, 04-26595.001-R-2, & 05-25567-R-2
PARCEL NO.: 14-33-308-057
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are H. Michael Kurzman, the appellant, by Attorney Liat Meisler of Golan & Christie in Chicago; and the Cook County Board of Review.

The subject property contains a 3,904 square foot parcel improved with a 21-year old, two-story, masonry dwelling containing 3,892 square feet of living area with a partial, unfinished basement, two full and two half-baths, two fireplaces and a two-car garage.

As a procedural matter, the PTAB finds that these appeals are within the same assessment triennial, involve common issues of law and fact and a consolidation of the appeals would not prejudice the rights of the parties. Therefore, under the *Official Rules of the Property Tax Appeal Board, Section 1910.78*, the PTAB hereby consolidates the above appeals without objection from the parties.

At hearing, the appellant's attorney argued that this appeal was based on unequal treatment in the assessment process. The appellant's evidence for the 2004 and 2005 tax years included a square footage dispute, which was withdrawn at hearing.

The appellant's pleadings for tax years 2003 through 2005 reflect data and descriptions on ten comparable properties, in totality. They are improved with a two-story or three-story, masonry or frame dwelling for consideration. These comparables range: in age from 1 to 30 years; in size from 3,822 to 4,858 square feet of living area; and in improvement assessments from \$3.92 to \$15.22 per square foot of living area. Amenities include four or five baths and a multi-car garage, while nine properties also contain from one to three fireplaces, therein.

(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: See Page 3
IMPR.: See Page 3
TOTAL: See Page 3

Subject only to the State multiplier as applicable.

PTAB/KPP

Appellant's attorney argued at hearing that all of the appellant's comparables are accorded the same classification by the assessor's office, as is accorded the subject. She stated, in comparison, that the board of review's evidence reflects that four of the six suggested comparables contain a different classification by the assessor's office than what is accorded the subject property. Further, appellant's attorney asserted that the suggested comparables' assessments were not partial assessments even though printouts were not available on these properties. In addition, appellant's attorney noted that the subject's improvement suffers from one-third of its living area actually situated in the basement of the subject's building in contrast to the submitted comparable properties with above ground living area.

The parties' stipulated at hearing that comparables #2 and #3 submitted in the 2003 pleadings are new construction. Lastly, the appellant's pleadings included evidence on sales ratio studies conducted by the Illinois Department of Revenue. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed as \$144,351 for tax years 2003 through 2005. In totality, the board of review presented descriptions and assessment information on six comparable properties located within a four-block radius of the subject property. They are improved with a two-story, stucco or masonry dwelling for consideration. The comparables range: in bathrooms from three to six; in age from 4 to 22 years; in size from 2,302 to 4,400 square feet of living area; and in improvement assessments from \$32.52 to \$52.13 per square foot of living area. Amenities included: one or two fireplaces; a full basement; as well as five properties containing garage area.

The board's evidence further reflects that the subject is accorded an 'above average' condition by the assessor's office, while only three of the six properties are accorded this condition. The remaining three properties were accorded an 'average' condition. At hearing, the board's representative testified that he had no personal knowledge as to the distinguishing characteristics regarding condition or the variances in residential classifications accorded by the assessor's office. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 PTAB further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the PTAB finds the appellant has met this burden.

In totality, the parties submitted 16 equity comparables. The PTAB finds the comparables #1 and #4 submitted by the appellant in tax year 2003 and comparable #2 submitted by the appellant in tax year 2004 as well as comparable #1 in tax year 2005 submitted by the board of review were most similar to the subject. These four comparables had improvement assessments that ranged from \$4.80 to \$44.52 per square foot of living area, while the subject's improvement assessment stands at \$31.92 per square foot. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis; however, adjustments were necessary in consideration of condition, age, size, exterior construction and/or amenities.

Furthermore, the PTAB finds that the board's representative inquired as to whether the appellant's comparables contained partial assessments, but failed to provide any documentation to rebut these assessments.

After considering the adjustments and the differences in both parties' comparables, the PTAB finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment is warranted based upon the evidence in the three tax years at issue.

<u>DOCKET #</u>	<u>PIN</u>	<u>LAND</u>	<u>IMPROVEMENT</u>	<u>TOTAL</u>
03-27367.001-R-2	14-33-308-057	\$20,131	\$ 40,866	\$ 60,997
04-26595.001-R-2	14-33-308-057	\$20,131	\$ 40,866	\$ 60,997
05-25567.001-R-2	14-33-308-057	\$20,131	\$ 40,866	\$ 60,997

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 31, 2008



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.