

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Marshall B. Segal
DOCKET NO.: 03-28345.001-R-1
PARCEL NO.: 14-32-219-039-0000
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Marshall B. Segal, the appellant by attorney Robert Marsico of Crane and Norcross, Chicago, and the Cook County Board of Review representative David Flores.

The subject property consists of a 115-year-old, two-story row house style single-family dwelling of masonry construction containing 1,748 square feet of living area and located in North Chicago Township, Cook County. Amenities include one full bath, a half bath, a full basement, and a two-car garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject, two of which are on the same street and block as the subject. These properties consist of two-story row house style single-family dwellings of masonry construction from 125 to 130 years old. The comparable dwellings contain one or two full baths, half baths, fireplaces and have garages; two have basements and two have air conditioning. The comparables range in size from 2,088 to 2,792 square feet of living area and have improvement assessments ranging from \$12.77 to \$28.90 per square foot of living area. A copy of the subject's 2003 board of review final decision was also included. 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 improvement assessment of
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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:	\$	16,000
IMPR.:	\$	52,500
TOTAL:	\$	68,500

Subject only to the State multiplier as applicable.

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\$57,131, or \$32.68 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject, one of which are on the same street and block as the subject. The comparables consist of two-story row house style single-family dwellings of masonry construction from 120 to 125 years old. All of the comparables contain one or two full baths and basements; one has three half baths and air conditioning; three have fireplaces and three have garages. These properties range in size from 1,760 to 1,894 square feet of living area and have improvement assessments ranging from \$33.49 to \$36.04 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

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 overcome this burden.

The Property Tax Appeal Board finds that the parties submitted seven properties as comparable to the subject. The Board places the most weight on the three properties located on the same street and block as the subject and finds that these are the most comparable properties to the subject in the record. The properties found the most similar to the subject have improvement assessments ranging from \$25.41 to \$33.49 per square foot of living area. The subject's per square foot improvement assessment of \$32.68 falls within the range established by these properties. However, the Board finds that the properties found the most comparable are superior in amenities and size when compared to the subject. After considering adjustments and the differences in the comparables found the most similar when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the properties found the most similar 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.