

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Melissa D. Lavender Trust
DOCKET NO.: 03-28346.001-R-1
PARCEL NO.: 14-32-403-013-0000
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Melissa D. Lavender Trust, 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 two-story style single-family dwelling of masonry construction containing 2,260 square feet of living area and located in North Chicago Township, Cook County. Amenities include three full baths, a full basement, air conditioning, a fireplace 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. These properties consist of two-story style single-family dwellings of masonry, frame or frame and masonry construction from 115 to 125 years old. All of the comparable dwellings contain two or three full baths and full or partial basements; two have air conditioning and fireplaces; and one has a garage. The comparables range in size from 2,448 to 3,654 square feet of living area and have improvement assessments ranging from \$19.66 to \$26.33 per square foot of living area. Photographs of the subject and the comparables along with a copy of the subject's 2003 board of review final decision were also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

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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:	\$	13,086
IMPR.:	\$	64,000
TOTAL:	\$	77,086

Subject only to the State multiplier as applicable.

PTAB/lbs/070427

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$109,972, or \$48.66 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 three suggested comparable properties located in the same coded assessment neighborhood from two to four blocks from the subject. The comparables consist of two-story style single-family dwellings of masonry construction from one to eleven years old. The comparables contain two or four full baths, full or partial basements; two have air conditioning; two have fireplaces; and two have garages. These properties range in size from 2,972 to 3,015 square feet of living area and have improvement assessments ranging from \$35.19 to \$48.20 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 six properties as comparable to the subject. These properties have improvement assessments ranging from \$19.66 to \$48.20 per square foot of living area. The subject's per square foot improvement assessment of \$48.66 is above the range established by these properties. Of these six properties, the Board places the most weight on the appellant's comparables. While the property characteristic printouts indicate the subject's age as nine years, the Board finds that the subject's photograph reveals the subject to be a much older building which has been rehabilitated. Additionally, the Board finds that the appellant's comparables' photographs and property characteristic printouts revealed these properties as older rehabilitated dwellings similar overall when compared to the subject. The Property Tax Appeal Board places less weight on the board of review's comparables as the evidence disclosed these comparables are superior to the subject in age. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the properties contained in the record.

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.