

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jay Goldstein
DOCKET NO.: 03-28540.001-R-1
PARCEL NO.: 14-31-311-022-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Jay Goldstein, the appellant, by attorney Melissa Whitley of Marino & Associates, P.C. of Chicago and the Cook County Board of Review (board).

The subject property consists of a seven-year-old, two-story single-family dwelling of masonry construction containing 2,462 square feet of living area and located in West Township, Cook County. The residence contains two and one half bathrooms, a finished basement, air conditioning, fireplaces and a two-car garage.

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 three suggested comparable properties located within one half mile of the subject. These properties consist of two-story single-family dwellings of masonry or frame construction and are one or 12 years old. The comparables have two or three bathrooms with half-baths and no evidence of basements. Each home is air-conditioned and two have fireplaces and all have two-car garages. The comparables contain between 2,405 and 2,544 square feet of living area and have improvement assessments ranging from \$37,135 to \$53,184 or from \$14.60 to \$21.21 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$71,036, or \$28.85 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within a quarter mile of 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: \$ 4,907
IMPR. \$60,093
TOTAL: \$65,000

Subject only to the State multiplier as applicable.

PTAB/TMcG.

subject. The comparables consist of two-story single-family dwellings of masonry construction and are four years old. The comparables contain two or three bathrooms with half-baths, full basements, one finished; all have air conditioning, fireplaces and two-car garages. The comparables contain between 2,052 and 2,739 square feet of living area and have improvement assessments of between \$62,697 and \$80,047 or \$29.22 and \$31.90 per square foot of living area. The board also disclosed the subject was purchased in 1999 for \$625,000. Based on this evidence, the board requested confirmation of the subject property's assessment.

After having heard 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 parties submitted a total of six properties as suggested comparables. The PTAB finds the appellant's comparables are more similar to the subject but with attention to location and construction. These three properties have improvement assessments ranging from \$14.60 to \$21.21 per square foot of living area. The subject's per square foot improvement assessment of \$28.85 is above this range of properties. The PTAB affords less weight to the board's comparables because of their dissimilarities in living area. After considering the 1999 sale, assessment adjustments and the differences in the suggested comparables when compared to the subject property, the PTAB finds the submitted 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 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 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.