PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bernard Hammer
DOCKET NO.: 03-28671.001-C-1
PARCEL NO.: 17-09-210-005-0000
TOWNSHIP: North Chicago

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

The appellant in this appeal submitted documentation to demonstrate that the subject property was improperly assessed. This evidence was timely filed by the appellant pursuant to the Official Rules of the Property Tax Appeal Board.

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.

The subject is a mixed-use property containing one store and one apartment located in North Chicago Township. It is a 130-year-old frame structure containing 1,760 square feet of building area sitting on a land site of 2,420 square feet. The appellant contended that the assessor's printouts showed many discrepancies between the subject's characteristics and what the subject actually contains. The PTAB finds that these discrepancies must be undertaken at the assessor's office in order to correct the property record cards.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds *no change* 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:	$ 25,710
IMPR.:	$ 21,478
TOTAL:	$ 47,188

Subject only to the State multiplier as applicable.

PTAB/mmg

The appellant further argued that the subject's improvement assessment increased over 600% from the previous year. In support of his argument, the appellant submitted four comparable properties of masonry construction containing from 4,080 to 8,064 square feet of building area. Improvement assessments range from $8.79 to $17.37 per square foot, while the subject is assessed at $12.03 per square foot. The appellant requested an improvement assessment of $8.54 per square foot.

The appellant further argued that his land assessment is too high for the area and included two suggested comparables with land areas similar to the subject. These two comparables are assessed at either $7.12 or $9.75 per square foot while the subject is assessed at $10.62 per square foot of land. The appellant requested that the land assessment be reduced to $8.44 per square foot of land. The appellant requested a total assessment of $35,385.

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 in this appeal submitted evidence in support of the contention that the subject property was not accurately assessed. The board of review did not submit any evidence in support of its assessment of the subject property 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 does not support a reduction in the assessed valuation of the subject property.

The board of review reduced the assessment to $47,188, a reduction of $11,176 from the assessor's total assessment of $58,364. The PTAB finds any further reduction is not warranted.

The PTAB finds that both assessment arguments, as to land and building, have not met the appellant's burden of proof, irrespective of the lack of evidence by the county. The appellant must still carry his burden of proof that the subject is over assessed in order to merit the requested reduction. The improvements presented by the appellant as comparable are all masonry construction and are up to four times as large as the subject's improvement. The PTAB finds that these properties are not comparable to the subject. The PTAB further finds that the land assessment's comparability cannot be determined since the appellant has presented only two properties suggested as comparable. This does not create a range sufficient in which to determine comparability to the subject.

The Board also finds the appellants' argument that the subject's assessment rose at a greater percentage than the comparables unpersuasive. The fact that the subject's assessment may have increased by a greater percentage than other properties in the neighborhood does not support the contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. Property Tax Appeal Board, 544 N.E.2d at 771. That is properties with similar market values should have similar assessments. Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different levels of fair market value.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject is inequitably assessed. The Property Tax Appeal Board finds that the subject's total assessment as established by the board of review is correct and a reduction is not warranted.

Docket No. 03-28671.001-C-1
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.