

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Julia and Daniel Wheeler
DOCKET NO.: 03-28843.001-R-1
PARCEL NO.: 14-33-121-076
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Julia and Daniel Wheeler, the appellants; and the Cook County Board of Review.

The subject property consists of a 3,125 square foot land parcel improved with a 133-year old, frame, single-family dwelling. The improvement contains 2,031 square feet of living area with two and one-half bathrooms and a two-car garage. The appellant's pleading raised two issues: first, that the subject's design was incorrect; and second, that there was unequal treatment in the assessment process of the improvement as the bases of this appeal.

As to the subject's design and/or style, the appellant asserted that the subject was a one and one-half story dwelling and submitted color photographs in support thereof. The board of review's analysis reflected that the improvement was a one-story dwelling. The PTAB finds that the best evidence was submitted by the appellant on this issue and that the subject's improvement is a one and one-half story dwelling.

In support of equity argument, the appellant presented evidence of assessment data and descriptions on eight properties located within a three-block radius of the subject property. The suggested comparables are improved with a masonry or frame, single-family dwelling. They range: in style from one and one-half story to three story structures; in baths from two to four; in age from 16 to 121 years; and in size from 2,600 to 4,731 square feet of living area. The appellants' data indicated that several suggested improvements had undergone additions not reflected by the assessor's website.

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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:	\$	20,000
IMPR.:	\$	59,915
TOTAL:	\$	79,915

Subject only to the State multiplier as applicable.

PTAB/KPP

At hearing, the appellant, Julia Wheeler, testified at length regarding the history of the subject property as well as the subject's neighboring properties. Furthermore, she indicated that due to the extensive demolition and rebuilding in her neighborhood, there are simply very few properties available within the classification accorded her property by the assessor's office. On the basis of this analysis, the appellant requested a reduction in the subject's assessment.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$87,988 was disclosed reflecting an improvement assessment of \$67,988 or \$33.48 per square foot of living area. In addition, an equity analysis consisting of four properties was offered as well as copies of property characteristic printouts for these properties. The suggested comparables are improved with a one-story, single-family dwelling of frame, stucco, or frame and masonry exterior construction, while located a two-block radius of the subject. They range: in baths from two to two and one-half; in age from 110 to 120 years; and in size from 1,493 to 1,950 square feet of living area. The improvement assessments range from \$33.37 to \$56.28 per square foot.

At hearing, the board's representative testified that he had no personal knowledge of distinguishing characteristics between an improvement identified as above average and/or average by the assessor's office. Based on its analysis, the board of review requested confirmation of the subject's assessment.

As written rebuttal, the appellants submitted additional comparables within the subject's neighborhood that are asserted to support a reduction in the subject's improvement assessment. Furthermore, the appellant upon receipt of the board's evidence personally viewed the board's properties and upon those inspections made adjustments to the board's grid analysis. The adjustments reflect that properties #1 and #4 were accorded reductions in improvement assessments to \$31.44 and \$33.31 per square foot, respectively. However, the data does not indicate in which assessment year these reductions are applicable. However, the board's representative testified that these reductions were accorded in tax year 2004, which the PTAB noted is the second year of this triennial reassessment period.

At hearing, the appellant further stated that the board's property #1 was improved with a two-story dwelling with central air conditioning as of the time of this hearing. As to property #2, she testified that as of May, 2005, this building was demolished. However, the board's evidence reflects no demolition permit issued in 2003 or 2004. As to property #3, she indicated that this property contained a two-story dwelling with central

air conditioning and a two-car garage. As to property #4, she stated that this improvement was also a two-story dwelling.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board 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. The PTAB finds that the appellant has met this burden and that a reduction in the subject's assessment is warranted.

In totality, the parties submitted 12 equity comparables. The PTAB finds that the appellant's comparable #5 as well as the board of review's comparables #1 and #3 are most similar to the subject. These comparables contain a 115-year old, frame or frame and masonry, single-family dwellings with two bathrooms. They range: in design/style from one-story to one and one-half story; in size from 1,600 to 2,600 square feet of living area; and in improvement assessments from \$23.88 to \$34.61 per square foot. The undisputed evidence indicated that the board's two comparables were of above average condition, while the subject is of average condition. Therefore, in close comparison with these properties, the subject's improvement should be assessed at the lower end of the range established by the comparables.

The PTAB accorded diminished weight to the remaining properties due to a disparity in design/style, age, and/or improvement size.

The PTAB finds that the evidence has demonstrated that the subject's assessment is in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's improvement assessment 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



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: December 7, 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.