

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jim & Carol Sharpe
DOCKET NO.: 03-29188.001-R-1
PARCEL NO.: 14-32-400-105-0000
TOWNSHIP: North

The parties of record before the Property Tax Appeal Board are Jim & Carol Sharpe, the appellants, by attorney George J. Relias with the law firm of Fisk Kart Katz and Regan, Ltd. in Chicago, and the Cook County Board of Review.

The subject property consists of a six-year-old, three-story, single-family dwelling of masonry construction containing 1,771 square feet of living area. Features of the home include two and one-half bathrooms, central air-conditioning, a fireplace and a one-car attached garage. The subject is built on slab and located in North Township, Cook County.

The appellants, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellants submitted assessment data and descriptive information on seven properties suggested as comparable to the subject. The appellants also submitted a two-page brief, Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellants' documents, the seven suggested comparables consist of two-story or three-story, single-family dwellings of masonry or frame and masonry construction located within a distance of approximately one-half mile from the subject. The improvements range in size from 1,465 to 4,026 square feet of living area and range in age from 10 to 50 years. The comparables contain from one to three and one-half bathrooms. Three comparables contain a finished or unfinished basement, four comparables have air-conditioning, three comparables contain multiple fireplaces and five comparables have

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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: \$ 5,830
IMPR.: \$ 49,890
TOTAL: \$ 55,720

Subject only to the State multiplier as applicable.

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a one-car or two-car garage. The improvement assessments range from \$14.54 to \$22.86 per square foot of living area. Based on the evidence submitted, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$55,720. The subject's improvement assessment is \$49,890 or \$28.17 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with three-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. Two comparables are located on the same street and block as the subject. The improvements range in size from 1,520 to 1,771 square feet of living area and range in age from four to ten years. The comparables contain two and one-half or three full bathrooms, a one-car or two-car garage, air-conditioning and a fireplace. The improvement assessments range from \$28.23 to \$29.88 per square foot of living area. The board's evidence disclosed that the subject sold in May 2000 for a price of \$537,000. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' attorney submitted a letter arguing that the board of review relies on comparables from the subject's complex and thus is circular and not a reliable indicator of the properties value. Instead, the appellants' attorney argued that comparables outside the subject's complex should be used to determine uniformity in the neighborhood.

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 appellants' 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 appellants have not overcome this burden.

The Board finds the board of review's comparables to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, amenities, age and location and have improvement assessments ranging from \$28.23 to \$29.88 per square foot of living area. The subject's per square foot improvement assessment of \$28.17

falls below the range established by these properties. The Board finds the appellants' comparables less similar to the subject in improvement size, design and/or age. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by similar properties contained in the record. The Board further finds the appellants' argument that the board of review's comparables are circular unpersuasive and without merit.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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.