

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Norman Shapiro
DOCKET NO.: 03-29202.001-R-1
PARCEL NO.: 14-33-103-019-0000
TOWNSHIP: North

The parties of record before the Property Tax Appeal Board (PTAB) are Norman Shapiro, the appellant, by attorney George Relias of Fisk Kart Katz and Regan, Ltd. of Chicago and the Cook County Board of Review (board).

The subject property located in North Township consists of two improvements; a four-year-old, two-story single-family dwelling of frame construction and containing seven bathrooms, a finished full basement, air conditioning, two fireplaces; and a two-story, masonry four-car garage with living area above. The appellant claimed the subject contained 5,723 square feet of living area. To support this claim the appellant supplied a copy of a spotted survey of the property dated May 2006. The Assessor indicated 11,891 square feet of living area. The board's evidence disclosed 6,834 square feet. A cursory PTAB review and calculation of the survey disclosed 5,763 square feet of living area, excluding garage area. The appellant did not disclose the origin of the 5,723 square foot claim. However, based on the spotted survey and a calculation similar to the claim, the PTAB will accept the 5,723 square feet of living area. The board's figure appears to be the land area.

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 four suggested comparable properties located within a quarter mile of the subject. These properties consist of two-story single-family dwellings of masonry construction and range in age from seven to 10 years. The comparables are prorated properties and are a total of two comparable buildings. The comparables have four or five bathrooms with some half baths and one has a finished partial basement. The homes are air-conditioned, have fireplaces but no evidence of garages. The

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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: \$ 41,656
IMPR. \$130,712
TOTAL: \$172,368

Subject only to the State multiplier as applicable.

PTAB/TMcG.

comparables contain 6,375 and 6,413 square feet of living area and have improvement assessments of \$139,452 and \$145,768 or \$21.75 and \$22.86 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 \$130,712, or \$22.84 (based on 5,723 sf) per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within two blocks of the subject. The comparables consist of three-story single-family dwellings of masonry construction and are 10 or 72 years old. Comparables one and two are a prorated property and are a total of one comparable building. The two comparables contain four or five bathrooms, one full basement; both have air conditioning, one has fireplaces and a three-car garage. The comparables contain 6,375 and 6,381 square feet of living area and have improvement assessments of \$75,564 and \$145,768 or \$11.84 and \$22.86 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing 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 failed to overcome this burden.

The PTAB finds both parties submitted a total of three different suggested comparables as similar to the subject. Both parties used the same comparable. These properties have improvement assessments ranging from \$11.84 to \$22.86 per square foot of living area. The subject's per square foot improvement assessment of \$22.84 is within this range of properties. The board's listed comparable three gives every appearance of containing a partial improvement assessment for 2003. Having heard the testimony and reviewing the record, the PTAB believes the subject is much older than four years. In addition, the PTAB is not convinced of the living area suggested by both parties. After considering both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no 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

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.