

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jim Brettner
DOCKET NO.: 03-29295.001-C-1
PARCEL NO.: 16-03-205-006-0000

The parties of record before the Property Tax Appeal Board are Jim Brettner, the appellant, by attorney Howard W. Melton of Howard W. Melton & Associates of Chicago and the Cook County Board of Review.

The subject property consists of approximately 6,250 square feet of land. The site is improved with a 76 year old, three-story, masonry building containing approximately 8,850 square feet. The subject is located in West Township, Cook County.

The appellant, through counsel, 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 appellant submitted evidence before the Property Tax Appeal Board claiming the assessed value of the subject is not accurate due to the misclassification of the improvement. The subject is classified as a class 3 property. The appellant claimed the subject is a mixed use property containing both retail and residential uses. In support of this argument, the appellant submitted photographs of the subject disclosing retail and residential use. The appellant provided a complete description of the improvement disclosing a building area of 8,850 square feet that includes two units with commercial use and four apartments. In addition, the appellant provided three class 2-11 comparables he claims are similar to the subject. Based on this evidence the appellant requested that the subject be reclassified as a class 2 property.

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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: \$ 5,454
IMPR.: \$35,901
TOTAL: \$41,355

Subject only to the State multiplier as applicable.

PTAB/TMcG.

In contrast, 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.

After hearing the testimony 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 appellant has overcome this burden.

The Property Tax Appeal Board finds the subject property to be a class 2 property based on the Assessor's "Definitions for the Codes for Classification of Real Property". Effective April 14, 2003, a class 2-12 property is an "Apartment or mixed use commercial/residential building two or six units, 20,000 square feet or less, up to 62 years of age." The Board finds the subject corresponds to this description.

As a result of this analysis, the Property Tax Appeal Board finds the appellants adequately demonstrated that the subject property 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

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: May 30, 2008



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.