

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jeff & Marianne Markowitz
DOCKET NO.: 03-29441.001-R-1
PARCEL NO.: 14-32-103-021-0000
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Jeff & Marianne Markowitz, the appellants, by attorney Stephanie Park, Chicago, and the Cook County Board of Review.

The subject property consists of a 115-year-old, two-story, single-family dwelling of masonry construction containing 2,084 square feet of living area and located in North Chicago Township, Cook County. Features of the home include two and one-half bathrooms, a partial-finished basement, air-conditioning, a fireplace and a two-car detached garage.

The appellants, through counsel, appeared before the Property Tax Appeal Board claiming 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 eight properties suggested as comparable to the subject. The appellants also submitted a two-page brief, a photograph of the subject and a copy of the board of review's decision. Based on the appellants' documents, the eight suggested comparables consist of two-story, single-family dwellings of frame or masonry construction located within the subject's neighborhood. The improvements range in size from 2,016 to 2,200 square feet of living area and range in age from 105 to 125 years. The comparables contain two or two and one-half bathrooms. Seven comparables contain a finished or unfinished basement, three comparables have air-conditioning and five comparables contain a one-car or two-car detached garage.

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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:	\$ 12,084
IMPR.:	\$ 72,916
TOTAL:	\$ 85,000

Subject only to the State multiplier as applicable.

Final administrative decisions 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.

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The improvement assessments range from \$29.49 to \$33.46 per square foot of living area.

At hearing, the appellants' attorney argued that the appellants' comparables have the same neighborhood code and property classification as the subject. 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 \$85,000. The subject's improvement assessment is \$72,916 or \$34.99 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on two properties suggested as comparable to the subject. The suggested comparables are improved with two-story, 108 or 115-year-old, single-family dwellings of masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements contain 2,180 and 2,000 square feet of living area. The comparables contain two and one-half or three and one-half bathrooms, an unfinished basement, air-conditioning and two or three fireplaces. One comparable has a two-car garage. The improvement assessments are \$35.80 and \$36.25 per square foot of living area, respectively.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

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 appellants' comparables six, seven and eight and the board of review's comparables to be the most similar properties to the subject in the record. These five properties are similar to the subject in improvement size, amenities, age and location and have improvement assessments ranging from \$32.70 to \$36.25 per square foot of living area. The subject's per square foot improvement assessment of \$34.99 falls within the range established by these properties. The Board finds the

appellants' remaining comparables less similar to the subject in construction and/or amenities. 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.

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 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.