

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Marty Salzman
DOCKET NO.: 03-29442.001-R-1
PARCEL NO.: 13-03-313-018-0000

The parties of record before the Property Tax Appeal Board are Marty Salzman, the appellant, by attorney Stephanie Park, Chicago, and the Cook County Board of Review.

The subject property consists of a 62-year-old, two-story, single-family dwelling of masonry construction containing 2,052 square feet of living area and located in Jefferson Township, Cook County. Features of the home include two full bathrooms, a full-unfinished basement, a fireplace and a one-car detached garage.

The appellant, through counsel, appeared 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 appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a two-page brief, a photograph of the subject and a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of masonry construction located within the subject's neighborhood. The improvements range in size from 2,086 to 2,132 square feet of living area and range in age from 49 to 61 years. The comparables contain from one to three full bathrooms, a finished or unfinished basement, air-conditioning, one or two fireplaces and a one-car or two-car garage. The improvement assessments range from \$15.38 to \$17.15 per square foot of living area.

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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:	\$	6,361
IMPR.:	\$	32,832
TOTAL:	\$	39,193

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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At the hearing, the appellant's attorney argued that the appellant's comparables are similar to the subject in size and age and are located within a distance of .287 miles from the subject. Based on the evidence submitted, the appellant 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 \$43,216. The subject's improvement assessment is \$36,855 or \$17.96 per square foot of living area. The board's evidence disclosed that the subject sold in June 2002 for a price of \$435,000.

Also, the board submitted a list of properties that sold which included the subject's June 2002 sale, however, descriptions of the other sale properties were not provided. In addition, the board of review provided a copy of the subject's property characteristic printout.

At hearing, the board's representative stated that the subject's assessed valuation is in line with the June 2002 purchase price of \$435,000. 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 appellant's 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 appellant submitted four properties suggested as comparable to the subject to corroborate his equity argument. The Property Tax Appeal Board finds these properties similar to the subject in size, location, age and amenities and have improvement assessments ranging from \$15.38 to \$17.15 per square foot of living area. The subject's per square foot improvement assessment of \$17.96 falls above the range established by these properties. In support of its assessment, the board of review only pointed to the subject's 2002 sale but did not address the appellant's equity contention. Therefore, based on a review of the assessment comparables contained in the record, the Property Tax Appeal Board finds the appellant has supported the contention of unequal treatment in the assessment process and a reduction in the assessment of the subject property is 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.