

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joseph E. Grodman
DOCKET NO.: 03-29486.001-R-1
PARCEL NO.: 17-04-442-020
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Joseph E. Grodman, the appellant, by Attorney Patrick J. Cullerton with the law firm of Thompson Coburn Fagel & Haber in Chicago; and the Cook County Board of Review.

The subject property consists of a 1,170 square foot parcel improved with a 76-year old, three-story, masonry, row-house. This multi-family dwelling contains two units with three baths; and a full basement.

The appellant's petition raised two issues: first, the incorrect square footage of the subject's improvement; and secondly, that there was unequal treatment in the assessment process as the bases of the appeal.

As to the first issue, the appellant's petition asserted that the subject contained 2,352 square feet of living area, while the board of review included a copy of the subject's property characteristic printout reflecting 2,912 square feet. The PTAB finds that the best evidence of improvement size was submitted by the board of review and that the subject's improvement contains 2,912 square feet of living area.

In support of equity argument, the appellant presented evidence of assessment data and descriptions for nine properties located within a one-block radius of the subject. The comparables are improved with a two-story or three-story, masonry, row house. They range in age from 104 to 120 years; in baths from two to four; and in size from 2,352 to 3,894 square feet of living area. Eight of the nine properties also contain a full basement, while

(Continued on Next Page)

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:	\$	14,526
IMPR.:	\$	61,152
TOTAL:	\$	75,678

Subject only to the State multiplier as applicable.

PTAB/KPP

five include a fireplace. The improvement assessments range from \$12.84 to \$27.53 per square foot.

Moreover, the appellant's brief argued that properties #2, #3, #5, and #9 received subsequent assessment reductions at county-level appeals. However, this revised data was not submitted for the PTAB's further consideration. On the basis of these comparisons, the appellant asserted that a reduction in the subject's assessment was warranted.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$124,999 for the subject property was disclosed reflecting an improvement assessment of \$37.94 per square foot using the correct square footage. The notes also included property characteristics printouts for the subject and one suggested comparables. This property was improved with a masonry, two-story, multi-family dwelling. It is 125 years in age and contains 2,238 square feet of living area. Amenities include two full and one half-bath; a full, unfinished basement; two fireplaces; and a detached garage. The building is identified as being of above average condition with an improvement assessment of \$55.17 per square foot of living area. The notes also reflected that the subject sold in June of 2001 for \$1,250,000 and that the subject is in average condition. Based on its analysis of this property, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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. The PTAB finds that the appellant has met this burden and that a reduction in the subject's assessment is warranted.

In this appeal, there were a total of 10 suggested comparables submitted by the parties. The PTAB finds that the appellant's comparables #2, #5, #7 and #9 are most similar to the subject and located within close proximity thereto. The improvements are similar in style, location, exterior construction, age, and size to the subject property with improvement assessments ranging from \$14.84 to \$27.53 per square foot of living area. The subject's improvement is assessed at \$37.94 per square foot of living area which is above the range established by these comparables. The PTAB accorded diminished weight to the remaining properties due

to a disparity in location, condition, improvement age and/or size.

Therefore, based on a review of the equity comparables contained in the record, the PTAB finds that 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.