

AMENDED
PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joanne Verdin
DOCKET NO.: 03-29500.001-R-1
PARCEL NO.: 17-03-201-026-0000
TOWNSHIP: North

The parties of record before the Property Tax Appeal Board (PTAB) are Joanne Verdin, the appellant, by attorney Edward Larkin of Larkin & Larkin, of Park Ridge, and the Cook County Board of Review (board).

The subject property consists of a 117-year-old, three-story, rowhouse dwelling of masonry construction containing 3,399 square feet of living area and located in North Township, Cook County. The residence includes two bathrooms, a full basement, air conditioning, three fireplaces and no garage.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties located within two blocks of the subject. These properties consist of three-story rowhouse dwellings of masonry construction, and range in age from 100 to 115 years. The comparables include three bathrooms and one with half bathrooms, full or partial basements, one finished and two homes have fireplaces. There are no garages. The comparables contain between 2,874 and 4,733 square feet of living area and have improvement assessments ranging from \$23,151 to \$122,449 or from \$8.05 to \$25.87 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$94,752, or \$27.88 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered one suggested comparable property located within a block

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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:	\$ 29,216
IMPR.	\$ 94,752
TOTAL:	\$123,968

Subject only to the State multiplier as applicable.

PTAB/TMcG.

of the subject. The comparable consists of a three-story, rowhouse dwelling of masonry construction. The comparable is 115 years old and has a full basement. It has two and one half bathrooms, fireplaces and no garage. The comparable contains 3,112 square feet of living area with an improvement assessment of \$138,811 or \$44.61 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property'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 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 failed to overcome this burden.

The PTAB places the most weight on the board's one comparable and the appellant's comparables one and two and finds these properties similar to the subject with some differences in living area. The PTAB places less weight on the appellant's comparable three as it gives the appearance of enjoying a partial improvement assessment. The properties found similar to the subject have improvement assessments ranging from \$25.87 to \$44.61 per square foot of living area. The subject's per square foot improvement assessment of \$27.88 falls within the range established by these properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the properties contained in the record.

As a result of this analysis, the PTAB finds the appellant did not adequately demonstrate that the subject townhouse property 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 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.