

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Orjan and Cathy Odelbo
DOCKET NO.: 03-29841.001-R-1
PARCEL NO.: 14-33-110-017-0000
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Orjan and Cathy Odelbo, the appellant, by attorney Terrence Kennedy, Jr. of Chicago, and the Cook County Board of Review.

The subject property consists of a 115-year-old, three-story style multi-family dwelling of masonry construction containing 4,050 square feet of living area and located in North Chicago Township, Cook County. The subject improvement has features such as three full baths, 3 half baths and a full basement.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing seven suggested comparable properties located within one block of the subject. These properties consist of two or three story style multi-family dwellings of masonry construction from 80 to 115 years old. The comparable dwellings contain from three to five full baths, six have basements, and five have garages. The comparables range in size from 4,092 to 4,664 square feet of living area and have improvement assessments ranging from \$16.62 to \$19.82 per square foot of living area. Counsel argued that it was clear from the appellant's evidence the subject is inequitably assessed. A copy of the subject's 2003 board of review final decision was also included. 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 \$135,180, or \$33.38 per square foot of living area, was disclosed. In support of the subject's assessment, the board of

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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:	\$	19,320
IMPR.:	\$	73,000
TOTAL:	\$	92,320

Subject only to the State multiplier as applicable.

PTAB/lbs/070478

review offered property characteristic sheets and a spreadsheet detailing one suggested comparable property located in the same coded assessment neighborhood as the subject. The comparable is a 115 year old, three-story style multi-family dwelling of masonry construction containing 4,089 square feet of living area with an improvement assessment of \$42.10 per square foot of living area. The comparable has three full baths, a basement and a garage. The board's evidence also disclosed the subject was sold in August 2001 for a price of \$1,545,000. No further details regarding the subject's 2001 sale were offered. At the hearing, the board of review's representative suggested that, based on its comparable, confirmation of the subject property's assessment was appropriate.

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 Property Tax Appeal Board finds that the parties submitted eight properties as comparable to the subject. All the comparables bear strong similarity to the subject. However, the Board places principal weight on the appellant's seven comparables. These properties have improvement assessments ranging from \$16.62 to \$19.82 per square foot of living area. The subject's per square foot improvement assessment of \$33.38 is substantially above the range established by these seven properties. Further, the Board places diminished weight on the board of review's one comparable. The Board finds that the board's one comparable fails to support its argument that the subject is equitably assessed and fails to support the subject's current assessment. 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 not supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling 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 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

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

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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.