

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Judson and Heather Pyle
DOCKET NO.: 03-29928.001-R-1
PARCEL NO.: 17-03-200-024-0000
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Judson and Heather Pyle, the appellants, by attorney Patrick J. Cullerton of Thompson Coburn Fagel Haber, and the Cook County Board of Review.

The subject property consists of a 115-year-old, three-story, single-family dwelling of masonry construction containing 2,208 square feet of living area and located in North Chicago Township, Cook County. Features of the home include two full bathrooms, a partial-finished basement and air-conditioning.

The appellants, through counsel, submitted evidence 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 appellants submitted assessment data and descriptive information on eight properties suggested as comparable to the subject. The appellants also submitted a two-page brief, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables, a copy of the subject's closing statement as well as a copy of the board of review's decision. Based on the appellants' documents, the eight suggested comparables consist of two-story or three-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,280 to 2,988 square feet of living area and range in age from 91 to 114 years. The comparables contain from two to three and one-half bathrooms, a finished or unfinished basement and from one to four fireplaces. Three comparables have air-

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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: \$ 19,895
IMPR.: \$ 94,105
TOTAL: \$ 114,000

Subject only to the State multiplier as applicable.

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conditioning. The improvement assessments range from \$32.10 to \$42.67 per square foot of living area.

Furthermore, the appellant provided an analysis of seven additional homes located within the same survey block as the subject regardless of size. These seven properties range in size from 2,989 to 4,733 square feet of living area and have improvement assessments ranging from \$102,820 to \$131,280 or from \$25.87 to \$36.80 per square foot. The appellant argued that these fifteen properties clearly indicate the inequity of the subject's improvement assessment.

The appellants' evidence disclosed that the subject was purchased in August 2001 for \$1,845,000. The appellant indicated that other residential properties had received assessment reductions based on a lack of uniformity notwithstanding recent purchase prices. In support of this contention, the appellant submitted copies of three Property Tax Appeal Board decisions indicating that assessment reductions were granted on properties that had sold. Based on the evidence submitted, the appellant requested a total assessment of \$101,441, with an improvement assessment of \$81,546 or \$36.93 per square foot of living area and a land assessment to remain unchanged at \$19,895.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$168,054. The subject's improvement assessment is \$148,159 or \$67.10 per square foot of living area. The board's evidence disclosed that the subject sold in August 2001 for a price of \$1,845,000.

Also, the board submitted a list of properties that sold which included the subject's August 2001 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.

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 overcome this burden.

In this appeal, the appellants provided eight properties similar overall to the subject in location, age, size, construction

and/or amenities with lower improvement assessments. Also, the appellants provided an additional seven properties somewhat larger than the subject located within the same survey block as the subject and with lower improvement assessments. After considering adjustments and the differences in the appellants' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the properties contained in the record. The board of review did not address the equity of the subject's assessment. Therefore, the Property Tax Appeal Board finds that the appellant has supported the contention of unequal treatment in the assessment process and a reduction is 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: April 1, 2008



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.