

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Ebeling
DOCKET NO.: 03-30479.001-R-1
PARCEL NO.: 17-04-221-052-1152
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are John Ebeling, the appellant, and the Cook County Board of Review.

The subject property consists of a fifteen-year-old, residential condominium unit containing 750 square feet of living area and located in North Chicago Township, Cook County. The subject is assigned a .40730% percent ownership in the development. The masonry condominium building contains twenty-four stories and 228 units.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four suggested residential condominium units located within four blocks of the subject. The appellant also submitted photographs, listing sheets and property printouts for the subject and the suggested comparables. The four condominium units are part of high-rise, multi-unit buildings that range in height from 18 to 29 stories. The four condominium units contain one full bathroom and range in size from 735 to 850 square feet of living area. The appellant's evidence disclosed that the suggested comparables range in age from 15 to 41 years. The total assessments range from \$15,973 to \$17,722 or from \$19.91 to \$23.62 per square foot of living area, including land. The subject's total assessment is \$17,992 or \$23.99 per square foot of living area, including land. Based on

(Continued on Next Page)

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: \$ 1,057
IMPR.: \$ 16,935
TOTAL: \$ 17,992

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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the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$17,992 was disclosed. In support of the assessment, the board of review offered the subject's property characteristic printout and a spreadsheet listing only the subject. The board's evidence disclosed the subject's property classification (2-99) and percent of ownership interest of .40730%. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 not overcome this burden.

The Board finds the appellant's four comparables to be somewhat similar to the subject. They have improvement assessments ranging from \$19.91 to \$23.62 per square foot of living area, including land. The subject's per square foot improvement assessment of \$23.99, including land, falls slightly above the range established by these properties. However, along with other differences, the Board finds the appellant's comparables are inferior overall to the subject in age. One comparable is 15 years old but the three remaining properties range in age from 29 to 41 years. After considering adjustments for age, as well as other differences in the appellant's comparables when compared to the subject, the Board finds the subject's improvement assessment is supported by similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling 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 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.