

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joseph Pultz
DOCKET NO.: 03-30724.001-R-1
PARCEL NO.: 14-33-311-017-0000
TOWNSHIP: North

The parties of record before the Property Tax Appeal Board (PTAB) are Joseph Pultz, the appellant, by attorney Melissa Whitley of Marino & Associates, P.C. of Chicago and the Cook County Board of Review (board).

The subject property consists of a 115-year-old, one and part two-story single-family dwelling of frame construction containing 2,006 square feet of living area and located in North Township, Cook County. The residence contains two and one half bathrooms, a full basement, air conditioning and a two-car garage.

The appellant's attorney appeared before the PTAB and submitted evidence 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 one quarter mile of the subject. These properties consist of one-story single-family dwellings of masonry or frame and masonry construction and range in age from 21 to 119 years. The comparables have one or three bathrooms and partial or full basements, one finished. Two homes are air-conditioned and one has fireplaces and one has a three-car garage. The comparables contain between 2,021 and 3,898 square feet of living area and have improvement assessments ranging from \$69,311 to \$91,613 or from \$23.81 to \$23.89 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$64,920, or \$32.36 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered four suggested comparable properties located within a quarter mile of the subject. The

(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: \$18,988
IMPR. \$64,920
TOTAL: \$83,908

Subject only to the State multiplier as applicable.

PTAB/TMcG.

comparables consist of one-story single-family dwellings of masonry or frame construction and range in age from 115 to 125 years. Like the subject, the comparables are considered above average in quality and comparables two, three and four are renovated. The comparables contain one or two bathrooms with half-baths, full basements, three finished; three have air conditioning, two with fireplaces and all have two-car garages. The comparables contain between 1,248 and 2,065 square feet of living area and have improvement assessments of between \$50,678 and \$73,622 or from \$33.44 to \$46.77 per square foot of living area. The board also disclosed the subject was purchased in 2002 for \$1,042,250. Based on this evidence, the board requested confirmation of the subject property's assessment.

After having heard the testimony 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. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

The PTAB finds the parties submitted a total of seven properties as suggested comparables. The PTAB finds the appellant's comparable two and the board's comparable two are the only comparables similar to the subject. The remaining comparables differ in living area, construction, classification, age and condition. As is, the seven properties have improvement assessments ranging from \$23.81 to \$46.77 per square foot of living area. The subject's per square foot improvement assessment of \$32.36 is within this range of properties. After considering the 2002 sale and the pronounced differences in the suggested comparables when compared to the subject property, the PTAB finds the submitted evidence is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and no 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: 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.