

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Warren Ault
DOCKET NO.: 04-20306.001-R-1
PARCEL NO.: 15-12-420-007-0000

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

The subject property, located in Proviso Township, contains two improvements: a one-story, 104-year-old, single-family frame dwelling containing one bathroom, a full-unfinished basement and a two-car detached garage and a one-story, 99-year-old, single-family frame dwelling containing one bathroom and a full-unfinished basement for a total of 1,431 square feet of living area, or 811 and 620 square feet, respectively.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvements as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a one-page letter, photographs and property characteristic printouts for the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables offered by the appellant consist of one-story or one and one-half story, single-family dwellings of frame construction located within four blocks of the subject. The improvements range in size from 852 to 984 square feet of living area and range in age from 52 to 134 years. The improvements contain one or two full bathrooms and a full-unfinished basement. Two comparables contain a two-car detached garage. The

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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: \$ 3,240
IMPR.: \$ 17,659
TOTAL: \$ 20,899

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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improvement assessments range from \$10.54 to \$12.40 per square foot of living area.

At hearing, the appellant asserted that he purchased the subject property, in an arm's length transaction, in September 2002 for \$209,000 with the intention of razing the improvements and rebuilding. However, he indicated the Village of Forest Park informed him it was unlikely to get approval of a design that would justify the expense required and therefore, the appellant decided to rent the property. The appellant stated that to make the property habitable for rental purposes required repairs totaling almost \$45,000 claiming he had overpaid for the property. Finally, the appellant stated that his comparable one is similar to the subject in that it also contains a coach house but did not disclose its size. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$20,899. The subject's improvement assessment is \$17,659 or \$12.34 per square foot of living area based on a total 1,431 square feet. The board's evidence disclosed that the subject sold in September 2002 for a price of \$209,000.

Also, the board submitted a list of properties that sold which included the subject's September 2002 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.

At hearing, the board's representative asserted that per the appellant's testimony, the subject's September 2002 sale for a price of \$209,000 was an arm's length transaction and the sale supports the subject's current assessment. Based on the evidence presented, 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 appellant submitted four properties somewhat similar to the subject but with variations in living area and/or age. These four properties have improvement assessments ranging from \$10.54 to \$12.40 per square foot of living area. The subject's per square foot improvement assessment of \$12.34, based on a total of 1,431 square feet, falls within the range established by these properties. The Board finds of the four comparables submitted by the appellant, four vary substantially from the subject in living area and three vary in age. After considering adjustments and the differences in the appellant's suggested comparables when compared to the subject, the Board finds the evidence submitted by the appellant does not support a change in the subject's current assessment.

As a final point, the Board finds the subject's sale in September 2002 for a price of \$209,000 supports the subject's current assessment.

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