

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Schwan  
DOCKET NO.: 04-20348.001-R-1  
PARCEL NO.: 01-26-300-031-0000

The parties of record before the Property Tax Appeal Board (PTAB) are John Schwan, the appellant, by attorney Mitchell L. Klein of Robert H. Rosenfeld & Mitchell L. Klein of Chicago and the Cook County Board of Review (board).

The subject property consists of a 13-year-old, two-story single-family dwelling of masonry construction, sited on a 61,812 square foot lot and containing 5,953 square feet of living area located in Barrington Township, Cook County. The subject includes two bathrooms, a full basement, air conditioning, two fireplaces and a three-car garage.

The appellant, through counsel, submitted evidence before the PTAB 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 ranging in lot size from 66,303 to 116,436 square feet and located within a mile of the subject. These properties consist of two-story single-family dwellings of masonry, frame or frame and masonry construction, ranging in age from four to 29 years. The comparables have between three to four bathrooms with half-baths. Six comparable dwellings contain full or partial basements, one with a crawl space. All have air conditioning, fireplaces and include one, three or four-car garages. The comparables range in size from 5,552 to 6,578 square feet of living area and have improvement assessments ranging from \$13.98 to \$16.32 per square foot of living area. 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 \$110,177, or \$18.51 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties ranging in lot size from 40,554 to 94,456 square feet that are located within a

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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: \$ 6,428  
IMPR.: \$89,272  
TOTAL: \$95,700

Subject only to the State multiplier as applicable.

PTAB/TMcG.

quarter mile of the subject. Both the board's and the appellant's comparables have land values based on \$1.50 per square foot, whereas, the subject is valued at \$0.65 per square foot. The comparables consist of two-story single-family dwellings of masonry or frame and masonry construction and range in age from 16 to 25 years. The comparables contain two, three or four bathrooms with some half-baths and full or partial basements of which two are finished. All comparables have fireplaces and air conditioning. They have three-car garages. These properties range in size from 3,072 to 5,127 square feet of living area and have improvement assessments ranging from \$18.84 to \$19.89 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB 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 PTAB places the most weight on the appellant's seven comparables and finds these properties similar to the subject. The PTAB places less weight on the board's comparables because they are much less similar to the subject in living area. The properties found similar to the subject have improvement assessments ranging from \$13.98 to \$16.32 per square foot of living area. The subject's per square foot improvement assessment of \$18.51 is above the range established by these properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the PTAB 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 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

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: December 5, 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.