

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Thomas Smith
DOCKET NO.: 04-20480.001-R-1
PARCEL NO.: 01-02-205-004-0000

The parties of record before the Property Tax Appeal Board are Thomas Smith, the appellant, by attorney Donald Schramm of Rieff Schramm & Kanter, Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a 99-year old, two-story dwelling of frame construction containing 1,886 square feet of living area with a full unfinished basement and a two-car detached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant first argued the subject property has the incorrect Cook County classification code. The appellant contends the subject is improperly classified as a class 2-11 apartment building. The appellant asserted the dwelling has been converted to a class 2-05 single family dwelling. The appellant submitted an affidavit stating that prior to January 1, 2004, he had converted the property from a 2-unit apartment building to single family residence.

To demonstrate the subject was inequitably assessed the appellant submitted information on nine comparable properties described as two-story frame, masonry or frame and masonry dwellings that range in age from 46 to 119 years old for consideration. The comparables were described as single family dwellings that range in size from 1,536 to 1,993 square feet of living area. The appellant noted that three of the comparables had basements, five comparables have central air conditioning, four comparables have a fireplace and each comparable has either a 1 or 2-car garage. These properties have improvement assessments ranging from \$12.48 to \$17.65 per square foot of living area. The subject's improvement assessment is \$16.80 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

(Continued on Next Page)

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: \$ 5,924
IMPR.: \$ 28,076
TOTAL: \$ 34,000

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of either 1.5 to 1.9 story or 2-story frame constructed multi-family dwellings that range in age from 74 to 115 years old. The dwellings range in size from 1,476 to 2,328 square feet of living area and each has two apartments. Three of the comparables have basements, three have central air conditioning, one has a fireplace and two have detached garages. These properties have improvement assessments ranging from \$16.80 to \$20.76 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant provided seven additional comparables. The Property Tax Appeal Board gives these additional comparables no weight in accordance with section 1910.66(c) of the rules to the Property Tax Appeal Board (86 Ill. Adm. Code 1910.66(c)). This section provides in part that rebuttal evidence shall not consist of newly discovered comparables.

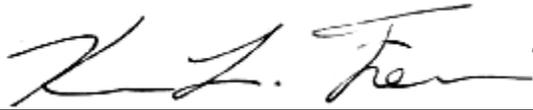
After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Board finds three comparables submitted by the appellant were most similar to the subject in use, size, age and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These three comparables were two-story single family dwellings that ranged in size from 1,746 to 1,993 square feet of living area and ranged in age from 94 to 116 years old. These comparables had improvement assessments that ranged from \$12.48 to \$15.58 per square foot of living area. The subject's improvement assessment of \$16.80 per square foot of living area is above this range. The remaining comparables submitted by the appellant were given little weight due to age and size. The Board gave little weight to the board of review's comparables due to the fact they are multi-family dwellings that differ from the subject's use as a single family dwelling. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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.

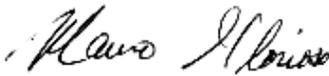
Chairman



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 24, 2009



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.