

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Linda G. Jelinek
DOCKET NO.: 04-20483.001-R-1
PARCEL NO.: 11-18-401-010

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Linda G. Jelinek, the appellant; and the Cook County Board of Review.

The subject property consists of a 31,450 square foot land parcel containing two improvements. The first building is an 81-year old, masonry, two-story, single-family dwelling with amenities such as a full, finished basement, a finished attic, five bathrooms, two fireplaces and 8,174 square feet of living area. The second building is 81-year old, masonry, two-story, coach house with one bathroom and 1,373 square feet of living area. The subject property also includes a three and one-half car garage.

The appellant's pleadings raised several issues: first, that the improvement has suffered from internal damage diminishing the improvement's assessment value; and second, that there was unequal treatment in the assessment process of the improvement as the bases of this appeal.

As to the improvement's condition, the appellant submitted multiple copies of color photographs of both buildings' interiors. The appellant's written statement indicated that several years ago the water pipes froze and then burst causing water damage to the plaster, paint, flooring, and bath fixtures in her home and that it is in great need of repairs, while her insurance would not cover the entire house. In support of this argument, she submitted copies of contractors' proposals for exterior and interior work within the two structures. At hearing, the appellant testified that the damage occurred in January of 1999. She further stated that only minimal renovation was conducted in 2006. In contrast, the board of review

(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:	\$	59,125
IMPR.:	\$	89,274
TOTAL:	\$	148,399

Subject only to the State multiplier as applicable.

PTAB/KPP

submitted a copy of the property's characteristic printouts indicating that the buildings were accorded an average condition by the assessor's office.

In support of equity argument, the appellant presented evidence of assessment data and descriptions on three properties located within three blocks' distance of the subject. Each of the suggested comparables contains two improvements thereon. Each property has a main structure with a two-story, single-family dwelling of frame, stucco, or frame and masonry exterior construction. They range: in bathrooms from three and one-half to four and one-half; in age from 91 to 126 years; and in size from 6,771 to 7,501 square feet of living area. Each property is also improved with a secondary structure that ranges in size from 1,176 to 2,572 square feet and in baths from one to three and one-half. The improvement assessments range from \$2.53 to \$9.34 per square foot. However, the assessor database printouts reflect that property #1 and #2 contain one or more improvements and are accorded partial assessments. Further printouts were not submitted for these properties. Amenities included: a basement, three or four fireplaces, and a multi-car garage. The printouts reflect that each property is accorded an average condition or state of repair with site desirability indicated as not relevant. In comparison, the subject's printouts indicate that the subject is accorded an average condition or state of repair and a site desirability of beneficial.

At hearing, the appellant testified that the subject was built in 1929 with only minimal maintenance conducted thereon. She stated that the main house, coach house, swimming pool and grounds were in need of repairs. Furthermore, she testified at length regarding the numerous photographs of the subject reflecting its condition on January 1, 2004 as well as the later date of hearing. As to bathrooms, she stated that there are five in the main house with three that are nonfunctional. She also indicated that the pool was nonfunctional due to broken tiles as well as a lack of pump and heater. Despite the numerous flaws, she stated that she still resides in the main house with her children. As to her comparables, she further stated that she has personally been inside each property. On the basis of this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$154,410 was disclosed reflecting an improvement assessment of \$95,285, or \$9.98 per square foot. In addition, an equity analysis consisting of three properties was offered along with copies of assessor's database printouts. As to proximity of the board's properties to the subject, the board's representative had no personal knowledge of location. However, the appellant stated that the properties are sited on the street behind the subject's block.

The suggested comparables are improved with a two-story, frame or stucco, single-family dwelling. They range: in age from 111 to 116 years; in bathrooms from three to four; in size from 5,448 to 6,275 square feet of living area; and in improvement assessments from \$14.32 to \$16.33 per square foot. Amenities included a full basement and a multi-car garage, while two properties also contain two or three fireplaces. The printouts reflect that property #3 was accorded landmark status with a partial assessment reflected thereon. Based on its analysis, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board 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. The PTAB finds that the evidence has demonstrated that a reduction in the subject's assessment is warranted.

As to the improvement's assessment, in totality, the parties submitted six suggested comparables. The PTAB finds that the appellant's comparable #3 as well as the board of review's comparables #1 and #2 are most similar to the subject. The comparables range: in size from 5,448 to 8,608 square feet of living area and in improvement assessments from \$9.34 to \$16.33 per square foot. In comparison, the subject's assessment stands at \$9.98 per square foot of living area, which is within the range established by these comparables. However, it is unrebutted that these comparables are of average condition; whereas, the evidence reflects that the subject's improvements are not of average condition. Therefore, the subject's condition dictates that it be located at the low end of the range established by the comparables. The PTAB accorded diminished weight to the remaining three properties for the submitted data reflected only a partial assessment.

The PTAB finds that the evidence has demonstrated that the subject's assessment is in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's improvement 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: December 21, 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.