

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Russell Settler  
DOCKET NO.: 04-20536.001-R-1  
PARCEL NO.: 01-27-304-006

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Russell Settler, the appellant, by Attorney Gary H. Smith in Chicago; and the Cook County Board of Review.

The subject property consists of 54,363 square foot parcel improved with a 23-year old, two-story, frame and masonry, single-family dwelling. The improvement contains 3,356 square feet of living area as well as a full basement, two full and one half-bath, central air conditioning, one fireplace, and a three-car garage.

At hearing, the appellant argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

The appellant's pleadings included data and descriptions of seven suggested comparables located within the subject's neighborhood. These properties are improved with a two-story, single-family dwelling of masonry, frame, or frame and masonry exterior construction. They range: in baths from one full and one half-bath to two full and one-half baths; in age from 16 to 33 years; and in size from 3,058 to 3,718 square feet of living area. The improvement assessments range from \$10.26 to \$14.45 per square foot. On the basis of this comparison, the appellant's attorney requested an assessment reduction.

The board of review submitted "Board of Review Notes on Appeal" wherein the board's final assessment decision was presented reflecting an improvement assessment of \$50,678 or \$15.10 per square foot. The board of review also submitted copies of property characteristic printouts for the subject and four

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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:	\$	13,047
IMPR.:	\$	48,494
TOTAL:	\$	61,541

Subject only to the State multiplier as applicable.

PTAB/KPP

suggested comparables. The properties contain a two-story, frame and masonry, single-family dwelling. They range: in baths from two to three; in age from 24 to 25 years; and in size from 2,535 to 3,527 square feet of living area. Amenities include: a basement, central air conditioning, one or two fireplaces, and a three-car garage. The improvement assessments range from \$15.26 to \$18.49 per square foot.

The board's printouts reflect that the subject was accorded a below average condition by the assessor's office, while the suggested comparables were accorded either an average condition or an above average condition without further explanation. At hearing, the board of review's representative testified that he had no personal knowledge as to the distinctions between the various accorded conditions, but that there probably are some differences. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board 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 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 appellant has met this burden and that a reduction in the subject's assessment is warranted.

In totality, the parties submitted 11 equity comparables. The PTAB finds that appellant's comparables #1, #3, #4 and #7 are most similar to the subject property. These four comparables contain a two-story, frame or frame and masonry, single-family dwelling. They range: in age from 18 to 33 years; in size from 3,308 to 3,434 square feet of living area; and in improvement assessments from \$12.75 to \$14.45 per square foot. In comparison, the subject's 3,356 square foot improvement contains an assessment at \$15.10 per square foot of living area, which is above the range established by these comparables.

The PTAB further finds that the appellant's remaining properties were accorded diminished weight due to a disparity in improvement size and/or exterior construction. As to the board's properties, the PTAB accorded diminished weight to property #1 and #4 due to a disparity in improvement size and condition, while the

remaining two properties were accorded diminished weight due to the building's accorded conditions.

On the basis of the evidence submitted, the PTAB finds that the evidence has demonstrated that the subject's improvement is assessed 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: April 1, 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.