

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Arulmoil Thamilavel  
DOCKET NO.: 04-20540.001-R-1  
PARCEL NO.: 01-27-101-016

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

The subject property consists of 51,845 square foot parcel improved with a 14-year old, two-story, masonry, single-family dwelling. The improvement contains 5,103 square feet of living area as well as a full basement, three full and one half-bath, central air conditioning, three fireplaces, and a four-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 five 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 two full and two half-baths to four full and one half-bath; in age from 19 to 29 years; and in size from 5,458 to 5,770 square feet of living area. Amenities include two to five fireplaces and a multi-car garage, while four properties also contain a full basement or central air conditioning. The improvement assessments range from \$11.99 to \$16.64 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 \$92,972 or \$18.22 per

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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:	\$	12,442
IMPR.:	\$	92,972
TOTAL:	\$	105,414

Subject only to the State multiplier as applicable.

PTAB/KPP

square foot. The board of review also submitted copies of property characteristic printouts for the subject and three suggested comparables. The properties contain a two-story, masonry, single-family dwelling. They range: in baths from three to four; in age from 18 to 21 years; and in size from 5,070 to 5,090 square feet of living area. Amenities include: a full basement, central air conditioning, two to four fireplaces, and a three-car garage. The improvement assessments range from \$18.92 to \$19.25 per square foot.

The board's printouts reflect that the subject was accorded an above 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 not met this burden and that a reduction in the subject's assessment is not warranted.

In totality, the parties submitted eight equity comparables. The PTAB finds that the board of review's comparables are most similar to the subject property. These comparables contain a two-story, masonry, single-family dwelling with amenities similar to the subject. They range: in age from 18 to 21 years; in size from 5,070 to 5,090 square feet of living area; and in improvement assessments from \$18.92 to \$19.25 per square foot. In comparison, the subject's 5,103 square foot improvement contains an assessment at \$18.22 per square foot of living area, which is below the range established by these comparables.

The PTAB further finds that the appellant's properties were accorded diminished weight due to a disparity in improvement size, age, and/or exterior construction.

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On the basis of the evidence submitted, the PTAB finds that the evidence has not 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 not 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.