

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Rachel White
DOCKET NO.: 04-21031.001-R-1
PARCEL NO.: 05-33-411-060-0000

The parties of record before the Property Tax Appeal Board are Rachel White, the appellant, by attorney Herbert Rosenberg of Schoenberg, Fisher Newman & Rosenberg, Chicago, and the Cook County Board of Review.

The subject property consists of a 65-year-old, two-story style single-family dwelling of frame and masonry construction containing 1,908 square feet of living area and located in Evanston Township, Cook County. The subject improvement features one full bath, a partial unfinished basement, two fireplaces and an attached one-car garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of two-story style single-family dwellings of frame and masonry or stucco construction from 76 to 129 years old. The comparable dwellings contain one or two full baths, basements and garages; two have fireplaces and one has air conditioning and one has a half bath. The comparables range in size from 1,536 to 2,264 square feet of living area and have improvement assessments ranging from \$15.93 to \$20.42 per square foot of living area. A copy of the subject's 2003 board of review final decision was also included. Based on this evidence, the appellant requested an improvement assessment of \$35,517 or \$18.61 per square foot of living area.

Next, counsel argued that while the subject was purchased in an arm's length transaction on June of 2004 for a price of \$491,301, the improvement was in deplorable condition. The improvement had

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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:	\$	7,358
IMPR.:	\$	41,542
TOTAL:	\$	48,900

Subject only to the State multiplier as applicable.

PTAB/lbs/070497

suffered water damage; room damage; damage due to carpenter ants; mold; cracks in the walls due to subterranean water erosion; exposed asbestos on basement pipes; and a deteriorating exterior porch. Photographs of the subject's interior were offered in support of this argument. The appellant's attorney suggested that the appellant probably did not employ a house inspector prior to the sale. Thus, counsel contends based on the subject's inferior physical characteristics the subject's improvement should be reduced an additional 15% resulting in an improvement assessment of \$28,414 or \$14.89 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$48,900, or \$21.77 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 three suggested comparable properties located in the same survey block as the subject, one of which is on the same street and block as the subject. The comparables consist of 65 or 75 year old, two-story style single-family dwellings of frame and masonry construction. The comparables contain one or two full baths, basements, fireplaces and have garages. These properties range in size from 1,721 to 2,194 square feet of living area and have improvement assessments ranging from \$22.69 to \$23.49 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property'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 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 failed to overcome this burden.

The Property Tax Appeal Board finds that the parties submitted six properties as comparable to the subject. The Board accords the appellant's comparables two and three diminished weight; these two improvements are substantially inferior in age when compared to the subject and are located less proximate to the subject than the remaining properties.

The Board places primary weight on the board of review's comparables and the appellant's comparable number one. These

properties are located in fairly close proximity to the subject; and are similar in age, size and amenities when compared to the subject. Consequently, the Board finds these four properties the most similar to the subject in the record. The properties found the most similar have improvement assessments ranging from \$19.50 to \$23.49 per square foot of living area. The subject's per square foot improvement assessment of \$21.66 falls within the range established by these properties. Further, the Board finds the subject's per square foot improvement assessment is lower than three of the four properties found the most comparable. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the comparable properties found the most similar to the subject.

Furthermore, appellant's counsel argued that while the subject was purchased in an arm's length transaction in June of 2004 for a price of \$491,301, the improvement was in very poor condition and subject's improvement should be reduced an additional 15% resulting in an improvement assessment of \$28,414 or \$14.89 per square foot of living area. The Board finds this argument is not credible. The appellant failed to produce any market evidence that the condition of the improvement had a negative effect on its market value. To the contrary, the evidence demonstrated the appellant purchased the subject in the condition described just a few months after the date at issue. Thus, belying their argument the subject's value was diminished by these flaws as of the date at issue. Further counsel suggested the appellant did not employ a house inspector prior to the subject's purchase. The Board finds this assertion is without merit. It is the buyer that has the responsibility for making sure that goods bought are of a reasonable quality, *caveat emptor*.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board are 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: September 28, 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.