

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Greg Panaligan
DOCKET NO.: 04-21039.001-R-1 and 04-21039.002-R-1
PARCEL NO.: 10-36-318-035-0000 and 10-36-318-036-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Greg Panaligan, the appellant, by attorneys Leslie Hedges and Joseph Huang with the Law Offices of Terrence Kennedy, Jr. in Chicago, and the Cook County Board of Review (board).

The subject property consists of a 54-year-old, two-story, multi-family dwelling of masonry construction sited on two parcels. Features include a full-unfinished basement, air-conditioning and a four-car detached garage. The subject is located in Rogers Park Township, Cook County and situated on a total land area of 8,250 square feet.

The appellant, through counsel, appeared before the PTAB claiming that the assessment of the subject property should be reduced based on a correction of the subject's property description as well as a lack of uniformity in the assessment process of the improvement. The appellant argued that the Assessor's records incorrectly reflect that property index numbers (PINS) 10-36-318-035 and 10-36-318-036 consist of two separate, non-connected buildings. The appellant asserted that the subject was purchased for use as a 4-flat and provided a photograph of the subject property disclosing two entrances but one contiguous building. In support of the equity claim, the appellant submitted assessment data and descriptive information on seven properties suggested as comparable to the subject. Based on the appellant's documents, the seven suggested comparables consist of two-story, multi-family dwellings of masonry construction located within three blocks of the subject. Two comparables are located on the same street and block as the subject. The improvements range in size from 3,336 to 3,693 square feet of living area and range in age from 41 to 50 years. The comparables contain three or three and one-half bathrooms and a full-finished or unfinished

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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:

Table with 5 columns: Docket No., Parcel No., Land, Imprv., Total. It lists two rows of property data with their respective assessed values.

Subject only to the State multiplier as applicable.

basement. Four comparables contain air-conditioning and two comparables have a two-car garage. The improvement assessments range from \$9.62 to \$10.09 per square foot of living area. The appellant's evidence disclosed that the subject was purchased in December 2003 for a price of \$620,000.

At hearing, the appellant's attorneys argued that the appellant's comparables are similar to the subject and should be considered as such by the PTAB. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total combined assessment of \$61,083. The subject's improvement assessment is \$50,526 or \$14.99 per square foot of living area. In support of the assessment, the board submitted property characteristic printouts and descriptive data on the subject property as well as copies of documentation from the board of review level complaint file. The board's evidence indicated that the subject consists of two buildings with each one containing 1,685 square feet for a total living area of 3,370 square feet. The descriptive data relating to the subject property agrees with that of the appellant. The board's evidence disclosed that the subject was purchased in December 2003 for a price of \$620,000. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the 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. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The appellant asserted that the subject was purchased for use as a 4-flat rental property and provided a photograph of the subject disclosing two entrances but one contiguous building. The PTAB finds the appellant's argument persuasive in that the photograph provided by the appellant clearly indicates the subject consists of one contiguous building with only one walkway.

Next, the PTAB finds the appellant's comparables to be similar to the subject in many respects. These seven properties are similar to the subject in improvement size, exterior construction, age and location and have improvement assessments ranging from \$9.62 to \$10.09 per square foot of living area. The subject's per square foot improvement assessment of \$14.99 falls above the range established by these properties. After considering adjustments, and the differences in the appellant's comparables when compared to the subject, the Board finds the subject's per

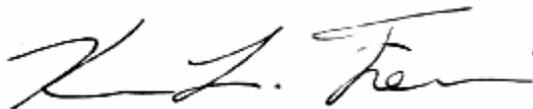
square foot improvement assessment is not supported by the equity comparables contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.



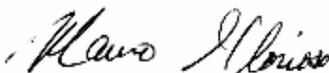
Chairman



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: January 23, 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.