

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jeffrey Hester
DOCKET NO.: 04-21480.001-R-1
PARCEL NO.: 10-21-412-005-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Jeffrey Hester, the appellant, by attorney Christopher Mullen PC of Chicago and the Cook County Board of Review (board).

The subject property consists of a 96-year-old, two-story, single-family dwelling of frame construction containing 3,738 square feet of living area and located in Niles Township, Cook County. The residence contains one and one-half bathrooms, a partial basement, air conditioning, a fireplace and a one-car garage.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered four suggested comparable properties located within one quarter to two and a half miles of the subject. These properties consist of two-story single-family dwellings of frame or frame and masonry construction and range in age from one to 123 years. The comparables have one, two, three or four bathrooms with some half-baths. Three homes are air-conditioned and one has a fireplace. No information for basements and garages was provided. The comparables contain between 2,847 and 4,960 square feet of living area and have improvement assessments ranging from \$25,939 to \$42,591 or from \$7.23 to \$11.60 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$44,741, or \$11.97 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered four suggested comparable properties located within a quarter mile of the subject. The comparables consist of three 2-07 and one class 2-06, two-story single-family dwellings of frame and masonry, frame or masonry construction and range in age from 58 to 91 years. The comparables contain one or three bathrooms with some half-baths, with full basements; one has air conditioning; one has a

(Continued on Next Page)

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: \$ 5,990
IMPR. \$44,741
TOTAL: \$50,731

Subject only to the State multiplier as applicable.

PTAB/TMcG.

fireplace and three have one or two-car garages. The comparables range in size from 1,465 to 2,826 square feet of living area and have improvement assessments of between \$23,222 and \$35,164 or from \$12.44 to \$15.85 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB 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 PTAB finds the appellant has failed to overcome this burden.

The PTAB finds both parties submitted a total of eight suggested comparables and the PTAB finds only the appellant's comparable one is similar to the subject but is smaller than the subject and is half a mile distant from the subject and is insufficient evidence to influence an assessment change. Also, comparable one lacks information on basement and garage space. The PTAB gives little weight to the remaining comparables because they are less similar to the subject in location, living area, age and construction. After considering the suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is insufficient to effect a change in the subject's assessment.

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 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: May 27, 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.