

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David Berg
DOCKET NO.: 04-21618.001-R-1
PARCEL NO.: 10-21-318-014-0000

The parties of record before the Property Tax Appeal Board (PTAB) are David Berg, the appellant, by attorney Donald T. Rubin of Rubin & Norris of Chicago and the Cook County Board of Review (board).

The subject property consists of a 63-year-old, two-story single-family dwelling of frame and masonry construction and located in Niles Township, Cook County. The residence contains two bathrooms, a full basement, air conditioning, a fireplace and a two-car garage. The appellant claimed the subject contained 2,717 square feet of building area. The appellant submitted a copy of an official spotted April 1993 survey and a November 1997 drawing of a proposed addition. The property was purchased in September 1997. The Assessor's official records indicate the building contained 3,411 square feet. The PTAB finds the 1993 survey is prior to the addition and the drawing lacks the dimensions necessary to determine size. The PTAB finds the appellant's evidence of size is insufficient to support the appellant's claim of building size.

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 three suggested comparable properties located within a quarter mile of the subject. These properties consist of two-story single-family dwellings of masonry, frame or frame and masonry construction and range in age from 79 to 119 years. The comparables have two or three bathrooms and full or partial basements, one finished. Two homes have fireplaces and two properties have one or three-car garages. The comparables contain between 2,712 and 2,826 square feet of living area and have improvement assessments ranging from \$35,646 to \$38,177 or from \$13.14 to \$13.86 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

(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: \$ 6,563
IMPR. \$50,444
TOTAL: \$57,007

Subject only to the State multiplier as applicable.

PTAB/TMcG.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$50,444, or \$14.79 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 two-story single-family dwellings of frame and masonry construction and range in age from 55 to 65 years. The comparables contain one or two bathrooms with half-baths, with full basements, two finished; all have air conditioning, fireplaces and all have one or two-car garages. The comparables range in size from 1,778 to 2,320 square feet of living area and have improvement assessments of between \$27,509 and \$38,397 or from \$15.46 to \$16.55 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 neither the board's or the appellant's seven comparables are sufficiently similar to the subject. These properties have improvement assessments ranging from \$13.14 to \$16.55 per square foot of living area. The subject's per square foot improvement assessment of \$14.97 is within this range of properties. The PTAB gives little or no weight to the seven comparables because they are less similar to the subject in building area and also in age and construction. After considering both parties' 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.