

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Vijayamma Kaimal  
DOCKET NO.: 04-21659.001-R-1  
PARCEL NO.: 10-18-306-039-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Vijayamma Kaimal, the appellant, by attorney Michael Elliott of Elliott and associates of Des Plaines and the Cook County Board of Review (board).

The subject property consists of a newly constructed, two-story single-family dwelling of masonry construction containing 4,211 square feet of living area and located in Niles Township, Cook County. The residence contains three and one-half bathrooms, a full basement, air conditioning, a fireplace and a two-car garage. The newly constructed building has been assigned an 86% occupancy factor for 2004.

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 frame and masonry construction and range in age from 26 to 59 years. The comparables have two or three bathrooms with half-baths and two have finished full basements. The homes are air-conditioned and all have two-car garages. The comparables contain between 4,000 and 4,336 square feet of living area and have improvement assessments ranging from \$50,705 to \$52,651 or from \$12.05 to \$12.76 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 fully occupied improvement assessment of \$66,823, or \$15.87 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within two miles of the subject. The comparables consist of two-story single-family dwellings of masonry construction and range in age from one to 57 years. The comparables contain one or three bathrooms, with full basements; two have air conditioning, one has a fireplace and

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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: \$ 5,630  
IMPR. \$56,160  
TOTAL: \$61,790

Subject only to the State multiplier as applicable.

PTAB/TMcG.

each has a one or two-car garage. The comparables range in size from 1,214 to 4,211 square feet of living area. Comparable three has a partial occupancy factor for 2004 and will be assessed fully for analysis purposes. The three comparables have improvement assessments of between \$21,066 and \$66,823 or from \$16.78 to \$17.35 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 that with the exception of the board's comparable three the remaining five comparables are not at all similar to the subject. They differ significantly in age and/or building size. These six properties have improvement assessments ranging from \$12.05 to \$17.35 per square foot of living area. The subject's per square foot improvement full assessment of \$15.87 is within this range of dissimilar properties. After considering the differences in 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.



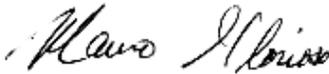
Chairman



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: March 20, 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.