

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Rosanne Irgang  
DOCKET NO.: 04-21757.001-R-1  
PARCEL NO.: 12-21-103-111-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Rosanne Irgang, the appellant, by attorney Melissa K. Whitley of Marino & Associates in Chicago, and the Cook County Board of Review (board).

The subject property consists of an eight-year-old, multi-level, single-family dwelling of frame and masonry construction containing 1,659 square feet of living area and located in Leyden Township, Cook County. Features of the residence include two full bathrooms, a partial-finished basement, a fireplace, air-conditioning and a two-car attached garage.

The appellant, through counsel, appeared before the PTAB arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted a one-page brief, photographs of the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the three suggested comparables consist of multi-level, single-family dwellings of masonry or frame and masonry construction located within four blocks of the subject. The improvements range in size from 1,760 to 2,358 square feet of living area and range in age from 34 to 44 years. The comparables contain one and one-half, two or two and one-half bathrooms, a partial-finished or unfinished basement and a two-car attached garage. The improvement assessments range from \$11.12 to \$11.72 per square foot of living area.

At hearing, the appellant's attorney 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

(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: \$ 5,932  
IMPR.: \$ 26,950  
TOTAL: \$ 32,882

Subject only to the State multiplier as applicable.

PTAB/rfd6281

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 assessment of \$32,882. The subject's improvement assessment is \$26,950 or \$16.24 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with multi-level, single-family dwellings of frame and masonry construction located within the same survey block as the subject. The improvements contain 1,050 or 1,118 square feet of living area and range in age from 43 to 46 years. The comparables contain one and one-half bathrooms, a partial-finished basement, air-conditioning and a two-car attached garage. The improvement assessments range from \$18.38 to \$19.35 per square foot of living area.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. 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 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 not overcome this burden.

Both parties submitted a total of six properties similar to the subject in location, design and exterior construction but with many variations in living area, age and/or amenities. These six properties have improvement assessments ranging from \$11.12 to \$19.35 per square foot of living area. The subject's per square foot improvement assessment of \$16.24 falls within the range established by these properties. However, the Board finds five of the suggested comparables to be significantly smaller or larger in size of living area as compared to the subject. In addition, three of the suggested comparables differ from the subject in amenities and all six of the comparables are vastly inferior to the subject in age. After considering adjustments for size, age and amenities, as well as other differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the properties contained in the record. As a result of this analysis, the PTAB finds the appellant has failed to adequately demonstrate that the subject dwelling was

inequitably assessed by clear and convincing evidence and a reduction is not 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.



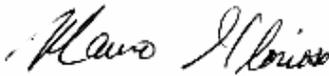
Chairman



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: December 19, 2008



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.