

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joseph Brown
DOCKET NO.: 04-21848.001-R-1
PARCEL NO.: 14-19-323-025-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Joseph Brown, the appellant, by attorney Bryan Berry of Storino, Ramello & Durkin of Rosemont and the Cook County Board of Review (board).

The subject property consists of two improvements; an 88-year-old, one-story, class 2-02, building of frame construction containing one full bathroom, a full basement and a two-car garage; and a 113-year-old, one-story, class 2-02, single family dwelling of frame construction containing one full bathroom, a full basement; both containing 890 and 792 square feet of building area, respectively, for a total of 1,682 square feet of building area and located in Lakeview Township, Cook County. The appellant failed to include improvement characteristics for both buildings but did include both assessments.

The appellant, through counsel, submitted evidence 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 block of the subject. The appellant also submitted photos of the subject and the three comparables. The photo of the subject discloses a two story, older, masonry building. These three properties consist of one-story, class 2-03 single-family dwellings of frame construction and range in age from 87 to 105 years. The comparables have one or two bathrooms and full or partial basements. The comparables have two-car garages. They contain between 1,260 and 1,613 square feet of living area and have improvement assessments ranging from \$34,540 to \$39,881 or from \$24.32 to \$27.41 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 total improvement assessment for both buildings of \$40,824, or \$24.27 per square foot (1,682 sf) of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable

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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: \$ 4,771
IMPR.: \$40,824
TOTAL: \$45,595

Subject only to the State multiplier as applicable.

PTAB/TMcG.

properties located within a quarter mile of the subject. The comparables consist of one-story, class 2-02, single-family dwellings of frame construction and range in age from 95 to 109 years. The comparables contain one bathroom and full basements and one has a two-car garage. The comparables contain between 902 and 970 square feet of living area and have improvement assessments of between \$28,590 and \$34,813 or from \$31.07 to \$35.87 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony 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 the subject property consists of a class 2-11 masonry improvement and a frame class 2-02 improvement. The Assessor is assessing the subject's two class 2-02 improvements with a total living area of 1,682 square feet or \$24.27 per square foot. The appellant has submitted three class 2-03 improvements as properties similar to the subject's class 2-02 improvements. The board has submitted three class 2-02 properties as suggested comparables. Both parties submitted a total of six suggested comparables as properties similar to the subject. The six class 2-02 and 2-03 properties have improvement assessments ranging from \$24.32 to \$27.41 per square foot of living area. The subject's class 2-11 and class 2-02 per square foot improvement assessment of \$24.27 is below the range of these six properties. After considering the suggested comparables when compared to the subject property, the PTAB finds the submitted comparables are insufficient to effect a change in the subject's current 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.

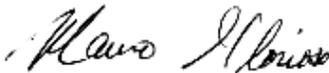
Chairman



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: April 24, 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.