

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Boler
DOCKET NO.: 04-21881.001-R-1
PARCEL NO.: 02-17-400-039-0000

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

The subject property, containing 43,560 square feet of land, consists of two improvements; a 98-year-old, two-story, class 2-11, two-unit building of frame construction containing two full bathrooms, an unfinished basement, air conditioning, a fireplace and a two-car garage; and a 98-year-old, one-story, class 2-02, single family dwelling of frame construction containing one full bathroom, no basement and a four-car garage; both containing 1,560 and 659 square feet of building area, respectively, for a total of 2,219 square feet of living area and located in Palatine Township, Cook County. The appellant failed to include the class 2-02 improvement characteristics but did include its assessment.

The appellant, through counsel, appeared before the PTAB and 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 one half to one mile of the subject. The three comparables are sited on lots containing 144,184, 144,619 and 163,900 square feet and are classified as a class 3-03, and two class 2-78's. These three properties consist of one or two-story single-family dwellings of masonry or frame construction and range in age from 28 to 42 years. The comparables have one or two bathrooms with half-baths and full basements. All homes are air-conditioned and all have fireplaces. The comparables have two-car garages. They contain between 1,782 and 2,713 square feet of living area and have improvement assessments ranging from \$22,972 to \$32,952 or from \$12.07 to \$12.89 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 \$47,653, or \$21.47 per square foot (2,219 sf) of

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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: \$ 6,969
IMPR. \$47,653
TOTAL: \$54,622

Subject only to the State multiplier as applicable.

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living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within a quarter mile of the subject. The lots contain between 43,081 and 44,083 square feet of land. The comparables consist of two-story, class 2-05, single-family dwellings of frame or frame and masonry construction and range in age from 63 to 64 years. The comparables contain two or two and one half bathrooms and partial basements, two finished; two have air conditioning; all have fireplaces and two-car garages. The comparables contain between 1,642 and 1,943 square feet of living area and have improvement assessments of between \$33,794 and \$36,356 or from \$18.72 to \$20.58 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.

Both parties submitted a total of six suggested comparables which the PTAB finds not at all similar to the subject. The six class 2-03, 2-05 and 2-78 properties have improvement assessments ranging from \$12.07 to \$20.58 per square foot of living area. The subject's class 2-11 and class 2-02 per square foot improvement assessment of \$21.47 is above the range of these dissimilar properties. The six comparables differ from the subject in classification or living area or age or location or construction materials. After considering the suggested comparables when compared to the subject property, the PTAB finds the six 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.



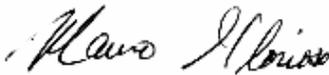
Chairman



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: January 23, 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.