

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Boler
DOCKET NO.: 04-21889.001-R-1
PARCEL NO.: 02-17-404-018-0000

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

The subject property with 60,287 square feet of land consists of a 37-year-old, two-story, single-family dwelling of frame construction containing 3,603 square feet of living area and located in Palatine Township, Cook County. The residence contains three full bathrooms, a full basement, air conditioning, fireplaces and a two-car garage.

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. The three comparables contain between 115,652 and 144,619 square feet of land. These properties consist of two-story, single-family dwellings of frame or masonry construction and range in age from 28 to 38 years. The comparables have two or three bathrooms, with half-baths and full or partial basements. All homes are air-conditioned and have fireplaces. The comparables have two-car garages. The comparables contain between 2,193 and 3,282 square feet of living area and have improvement assessments ranging from \$26,477 to \$33,849 or from \$10.31 to \$12.15 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 improvement assessment of \$53,480, or \$14.84 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within the same block as the subject. The four comparables range in size from 47,742 to 62,117 square feet of land. The comparables consist of two-story single-family dwellings of frame construction and range in age

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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: \$ 9,645
IMPR. \$53,480
TOTAL: \$63,125

Subject only to the State multiplier as applicable.

PTAB/TMcG.

from 40 to 49 years. The comparables contain two bathrooms, two with half baths, two with full or partial basements, one finished; one has air conditioning and two have fireplaces and all have two-car garages. The comparables contain between 1,647 and 2,327 square feet of living area and have improvement assessments of between \$29,785 and \$41,868 or from \$17.99 to \$21.27 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 of the six suggested comparables only the appellant's comparable three is similar to the subject but with some differences in living area. The six suggested comparables, as they are, establish a range from \$10.31 to \$21.27 per square feet of building area. The subject's per square foot improvement assessment of \$14.84 is within this range of properties. The remaining five comparables carry less weight because of differences in living area or construction materials. After considering both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence of one similar property is insufficient to demonstrate inequity and 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: July 28, 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.