

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Gail & William Seiler  
DOCKET NO.: 04-22111.001-R-1  
PARCEL NO.: 02-14-418-017-0000

The parties of record before the Property Tax Appeal Board are Gail and William Seiler, the appellants, by attorney Julie Realmuto of McCarthy & Duffy, Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a 49-year old, one-story dwelling of frame construction containing 1,196 square feet of living area with central air conditioning and a two-car detached garage.

The appellants' appeal is based on unequal treatment in the assessment process. In support of this argument the appellants submitted information on four comparable properties described as one-story frame dwellings that range in age from 43 to 72 years old for consideration. The comparables range in size from 1,006 to 1,358 square feet of living area. Two comparables have basements, one comparable has central air conditioning and one comparable has a fireplace. A map submitted by the appellants indicates the comparables are located approximately 2 miles from the subject property. These properties have improvement assessments ranging from \$2.33 to \$6.90 per square foot of living area. The subject's improvement assessment is \$14.85 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story frame dwellings that are 49 years old. Each of the dwellings has 1,196 square feet of living area. Two comparables have basements, one comparable has central air conditioning and each comparable has either a 1.5 or 2-car garage. The property index numbers indicate the comparables are located in close proximity to the subject. The board of review indicated the properties are

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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:	\$	4,368
IMPR.:	\$	17,759
TOTAL:	\$	22,127

Subject only to the State multiplier as applicable.

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located from 1 to 2 blocks from the subject. Each of these properties has an improvement assessment of \$14.85 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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 Board further finds a reduction in the subject's assessment is not warranted.

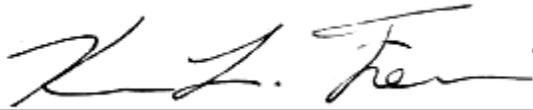
The appellants contend unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board finds the comparables submitted by the board of review were most similar to the subject in location, size, age and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. Each of these comparables had an improvement assessment of \$14.85 per square foot of living area. The subject's improvement assessment of \$14.85 per square foot of living area is identical to the board of review's comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment 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

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 5, 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.