

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Fred Dry and Ruth Goran
DOCKET NO.: 04-22207.001-R-1 and 04-22207.002-R-1
PARCEL NO.: See below.

The parties of record before the Property Tax Appeal Board are Fred Dry and Ruth Goran, the appellants, by attorney Stephanie Park of Chicago and the Cook County Board of Review.

The subject property consists of a 9,027 square foot parcel improved with 50-year-old, one-story style single-family dwelling of masonry construction. Containing 2,285 square feet of living area, the subject features three full baths, a full finished basement, air conditioning, a fireplace, and a two-car garage. The subject is located in Niles Township, Cook County.

The appellants, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants submitted a spreadsheet detailing eight suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of one-story or one and one-half story style single-family dwellings of masonry or frame and masonry construction from 38 to 74 years old. Ranging in size from 2,111 to 2,605 square feet of living area, the comparables contain from one to three full baths. In addition, five have half-baths; seven have finished or unfinished, full or partial basements; six are air conditioned; six have fireplaces and six have garages. The comparables have improvement assessments ranging from \$10.43 to \$12.86 per square foot of living area. A copy of the subject's 2004 board of review final decision was also included. 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 improvement assessment of \$31,836, or \$13.93 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:

Table with 5 columns: DOCKET NO., PARCEL NO., LAND, IMPR., TOTAL. It lists two rows of property data with their respective assessed values.

Subject only to the State multiplier as applicable.

offered property characteristic sheets and a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject. The comparables consist of 50 or 54 year old, one-story style single-family dwellings of masonry construction. These properties range in size from 1,458 to 1,790 square feet of living area with features such as one or two full baths and full unfinished basements; in addition, two have half-bath, one has air conditioning, and one has a garage. The board's comparables have improvement assessments ranging from \$14.57 to \$16.05 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property'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 appellants' 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 appellants have overcome this burden.

The Property Tax Appeal Board finds that the parties submitted eleven properties as comparable to the subject. The Board accords the appellant's comparables two, four, five, and seven the most weight. The Board finds that these four properties are the most similar in the record in terms of age, style, size and amenities when compared to the subject. The Board accords the remaining properties diminished weight. The Board finds that the remaining properties are less similar to the subject overall to varying degrees in size, construction type, age, and/or amenities.

The Board finds that the properties found the most similar have improvement assessments ranging from \$10.81 to \$12.86 per square foot of living area. Further, the Board finds the subject's per square foot improvement assessment of \$13.93 is above the range of the properties found the most similar. After considering adjustments and the differences these suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a 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.

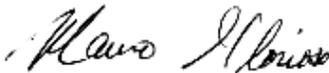
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Chairman



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: May 27, 2009



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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.