

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bennett Israel  
DOCKET NO.: 04-22208.001-R-1  
PARCEL NO.: 10-15-319-039-0000

The parties of record before the Property Tax Appeal Board are Bennett Israel, the appellant, by attorney Stephanie Park of Chicago and the Cook County Board of Review.

The subject property consists of a 10,178 square foot parcel improved with a 48-year-old, one-story style single-family dwelling of masonry construction. Containing 2,032 square feet of living area, the subject improvement features two full baths, one half bath, an unfinished basement, air conditioning, a fireplace, and a two-car garage. The subject is located in Niles Township, Cook County.

The appellant, 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 appellant offered a spreadsheet detailing eight suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of one-story style single-family dwellings of masonry or frame and masonry construction from 48 to 57 years old. The comparables range in size from 1,915 to 2,113 square feet of living area and feature one or two full baths; three have additional half-baths; five have full or partial finished or unfinished basements; five have air conditioning; six have fireplaces; and seven have garages. The comparables have improvement assessments ranging from \$13.33 to \$14.86 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 appellant 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 \$32,281, or \$15.89 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject. The

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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:	\$	9,363
IMPR.:	\$	32,281
TOTAL:	\$	41,644

Subject only to the State multiplier as applicable.

comparables consist of one-story style single-family dwellings of masonry construction from 47 to 51 years old. These properties range in size from 1,922 to 2,019 square feet of living area and feature two full baths, unfinished full basements, air conditioning, one or two fireplaces, and two-car garages. The comparables have improvement assessments ranging from \$15.83 to \$16.40 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 appellant's 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 appellant has failed to overcome this burden.

The Property Tax Appeal Board finds that the parties submitted eleven properties as comparable to the subject. The Board accords diminished weight to the appellant's comparables one, two, five and six. The Board finds that three of these improvements lack basements like the subject and/or are of a different construction type than the subject. The Board finds that the remaining seven improvements bear strong similarities to the subject in construction type, size, age, amenities and size and accords them substantial weight. These seven improvements have improvement assessments ranging from \$13.44 to \$16.40 per square foot of living area. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment of \$15.89 is supported by the properties contained in the record.

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.

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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.