

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Eitan Coresh
DOCKET NO.: 04-22263.001-R-1 & 04-22263.002-R-1
PARCEL NO.: 10-34-204-022-0000 & 10-34-204-023-0000

The parties of record before the Property Tax Appeal Board are Eitan Coresh, the appellant, by attorney Arnold G. Siegel, of Chicago, Illinois; and the Cook County Board of Review.

The subject property is composed of two contiguous parcels improved with a 4-year old, two-story dwelling of masonry exterior construction containing 3,633 square feet of living area. Features of the dwelling include a full unfinished basement, central air conditioning, two fireplaces and a 2-car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. In support of this argument the appellant submitted information on six comparable properties described as two-story masonry or frame and masonry dwellings that range in age from 1 to 51 years old for consideration. The comparables range in size from 3,250 to 3,788 square feet of living area. Each of the comparables has a basement, central air conditioning, 1 or 2 fireplaces and either a 1 or 2-car attached garage. The comparables have total assessments that range from \$30,277 to \$69,823 and improvement assessments that range from \$23,368 to \$60,904 or from \$6.90 to \$17.19 per square foot of living area. The subject property has a combined total assessment of \$77,874 and a combined improvement assessment of \$68,442 or \$18.84 per square foot of living area. The appellant argued the subject's improvement assessment equates to a market value of \$117.74 per square foot of living area which is 58.4% more than the average market value reflected by the improvement assessments for the comparables of \$74.34 per square foot. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to reflect a market value of \$74.34 per square foot resulting in an improvement assessment of \$43,212 or \$11.89 per square foot of living area.

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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:

Docket No.	Parcel No.	Land	Impr.	Total
04-22263.001-R-1	10-34-204-022-0000	\$4,716	\$34,221	\$38,937
04-22263.002-R-1	10-34-204-023-0000	\$4,716	\$34,221	\$38,937

Subject only to the State multiplier as applicable.

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 three comparable properties consisting of two-story masonry dwellings that range in age from 4 to 7 years old. The comparables ranged in size from 3,340 to 3,578 square feet of living area. Each of the comparables has a full unfinished basement, central air conditioning, one or two fireplaces and a 2-car garage. These properties have total assessments ranging from \$69,553 to \$78,490 and improvement assessments ranging from \$62,480 to \$71,050 or from \$18.71 to \$19.86 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 appellant contends 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 appellant has not met this burden.

The Board finds comparables 1, 2 and 3 submitted by the appellant and the comparables submitted by the board of review most similar to the subject in size, age and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables ranged in size from 3,340 to 3,788 square feet of living area and in age from 1 to 10 years old. Each comparable had masonry exterior construction similar to the subject. Each of the comparables also has similar features as the subject with full unfinished basements, one or two fireplaces, central air conditioning and 2-car garages. These comparables have improvement assessments ranging from \$6.90 to \$19.86 per square foot of living area. The Board finds, however, that comparables 2 and 3 submitted by the appellant were described as being one year old and had prorated assessments over two parcels. The improvement assessments on these two dwellings are extremely low in comparison to the comparables that were similar in age and appear to be prorated based on new construction. As a result the Board gives these two comparables less weight. The remaining comparables most similar to the subject have improvement assessments ranging from \$17.19 to \$19.86 per square foot. The subject's improvement assessment of \$18.84 per square foot of living area is within this range and well supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor

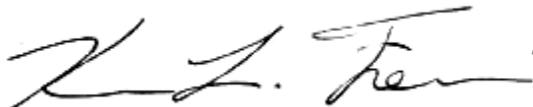
Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same general area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence in the record.

In conclusion, 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.



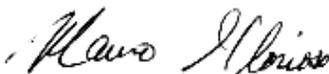
Chairman



Member



Member



Member



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: March 20, 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.