

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Alex Karfis
DOCKET NO.: 04-22266.001-R-1
PARCEL NO.: 10-33-314-024-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Alex Karfis, the appellant, by attorney Arnold G. Siegel of Chicago and the Cook County Board of Review (board).

The subject property consists of a 44-year-old, split-level single-family dwelling of masonry construction containing 1,602 square feet of living area and located in Niles Township, Cook County. The residence contains one and one-half bathrooms, a finished partial basement, air conditioning, and a two-car garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process and argued that the fair market value of the subject is not accurately reflected in its assessed value as the basis for this appeal. In support of the equity argument, the appellant offered three suggested comparable properties located within two blocks of the subject. These properties consist of split-level single-family dwellings of frame and masonry or masonry construction and range in age from 44 to 50 years. The comparables have two and one half bathrooms and finished full or partial basements. All homes are air-conditioned and two have fireplaces. The suggested properties have one or two-car garages. The comparables contain between 1,760 and 1,890 square feet of living area and have improvement assessments ranging from \$36,854 to \$39,586 or from \$19.68 to \$21.24 per square foot of living area.

The appellant also argued the subject was vacant between September 2003 when it was purchased and July 2005 when the appellant moved back into the remodeled building. In August 2004 a gut rehab of the property was begun and was completed in July 2005. The property was vacant for all of 2004. As evidence of vacancy the appellant submitted an affidavit of vacancy, a copy of an Addition Building Permit dated June 2, 2004 and a Lincolnwood Utility Billing history for 2003 thru January 2006. Based on this information and evidence the appellant requested an occupancy factor of 20% be applied to the subject improvement for

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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: \$ 9,960
IMPR. \$36,104
TOTAL: \$46,064

Subject only to the State multiplier as applicable.

PTAB/TMcG.

2004. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$36,104, or \$22.54 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered three suggested comparable properties located within a quarter mile of the subject. The comparables consist of split-level single-family dwellings of masonry construction and range in age from 44 to 45 years. The comparables contain one or two bathrooms with half-baths, finished partial basements, air conditioning, fireplaces and one or two-car garages. The comparables contain between 1,216 and 1,462 square feet of living area. The board's evidence disclosed comparable one has a Home Improvement Exemption (HIE). The HIE's partial assessment of \$10,041 lacks descriptive information therefore; this amount will not be included in the subject's improvement assessment analysis. Comparable one's improvement assessment will be \$31,385, or \$22.24 per square foot of living area. The three comparables have improvement assessments of between \$29,317 and \$33,207 or from \$22.24 to \$24.11 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 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 Board finds the appellant's comparable three and the board's comparable three are the only comparables similar to the subject (\$20.94 and \$22.71 per square foot, respectively). The Board gives less weight to the remaining four comparables because they are less similar to the subject in living area. The six properties submitted have improvement assessments ranging from \$19.68 to \$22.71 per square foot of living area. The subject's per square foot improvement assessment of \$22.54 is within the range of these properties. After considering the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is insufficient to effect a change in the subject's assessment.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. *Property Tax Appeal Board Rule* 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable

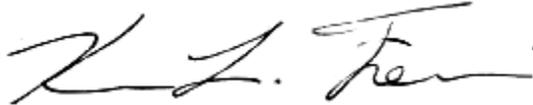
properties, or recent construction costs of the subject property.
Property Tax Appeal Board Rule 1910.65(c).

As regards the market value argument, the appellant provided evidence of the subject's 2004 occupancy/vacancy. The Board finds the fact that the subject property was not occupied during a portion of 2004 does not demonstrate the subject was not equitability assessed. Additionally, there was no showing that the subject's market value was impacted by its vacancy during 2004. Finally, there was no showing by the appellant that the Cook County assessment officials had any standard gradation or policy of adjusting a residential property's assessment because of vacancy or occupancy. For these reasons the Property Tax Appeal Board gives little weight to this portion of the appellant's argument.

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 or overvalued 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.

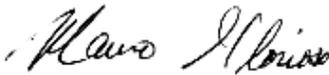
Chairman



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: May 27, 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.