

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Roy Benedek
DOCKET NO.: 04-22284.001-R-1
PARCEL NO.: 18-18-212-008-0000

The parties of record before the Property Tax Appeal Board are Roy Benedek, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, Chicago, Illinois, and the Cook County Board of Review.

The subject property is improved with a 43-year-old, one-story dwelling of frame and masonry construction containing 1,683 square feet of living area. The dwelling also features a partial, unfinished basement, central air conditioning, a fireplace, and a two-car attached garage. The property is located in Western Springs, Lyons Township, Cook County, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process as to the improvement assessment. No dispute was raised with regard to the land assessment. The appellant submitted information on three comparable properties located more than one mile from the subject and described as one-story frame and masonry dwellings that range in age from 36 to 55 years old for consideration. One of the comparables has no basement and the others have partial or full basements, respectively. One of the comparables features central air conditioning and two of the comparables have fireplaces. The comparables range in size from 1,457 to 1,732 square feet of living area and have improvement assessments ranging from \$11,262 to \$16,907 or from \$6.50 to \$11.21 per square foot of living area. The subject's improvement assessment is \$23,445 or \$13.93 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$17,099 or \$10.16 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$34,308 was disclosed. The board of review presented descriptions and assessment information on four comparable properties, three of which were located on the same street as the subject property.

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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:	\$	10,863
IMPR.:	\$	23,445
TOTAL:	\$	34,308

Subject only to the State multiplier as applicable.

The comparables consist of one-story frame and masonry dwellings that range in age from 39 to 44 years old. Two of the comparables have crawl space foundations; the other properties have partial or full unfinished basements, respectively. Three of the comparables have central air conditioning. Each comparable has at least one fireplace and a two-car garage. The dwellings range in size from 1,415 to 1,686 square feet of living area and have improvement assessments ranging from \$20,001 to \$23,296 or from \$13.82 to \$15.35 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.

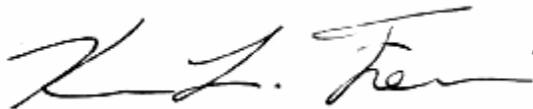
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board 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 appellant's comparables one and three and board of review comparables one, two and three to be most similar to the subject in size, design, exterior construction, location or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$6.50 to \$15.35 per square foot of living area. The subject's improvement assessment of \$13.93 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is supported 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: August 29, 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.