

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ronald Szarley
DOCKET NO.: 04-22551.001-R-1
PARCEL NO.: 18-36-108-028-0000

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

The subject property is improved with a 30-year-old, one-story dwelling of masonry construction containing 1,386 square feet of living area. Features include a crawl-space foundation and a two-car detached garage. The property is located in Bridgeview, 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 as to the land assessment. The appellant submitted information on four comparable properties located within approximately a one-half mile radius of the subject and described as one-story masonry dwellings that range in age from 41 to 47 years old for consideration. None of the comparables have basements. One of the comparables has both central air conditioning and a fireplace. The comparables range in size from 1,064 to 1,651 square feet of living area and have improvement assessments ranging from \$6,252 to \$11,102 or from \$5.88 to \$6.72 per square foot of living area. The subject's improvement assessment is \$12,875 or \$9.29 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$8,967 or \$6.47 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 16,181 was disclosed. The board of review presented evidence that the subject property was purchased in August 2001 for \$149,000. In response to the inequity claim, the board of review presented descriptions and assessment information on three comparable properties consisting of one-story masonry dwellings that range in age from 34 to 36 years old. Each comparable features a full,

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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:

LAND:	\$	3,306
IMPR.:	\$	11,920
TOTAL:	\$	15,226

Subject only to the State multiplier as applicable.

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unfinished basement and a two-car garage. One of the comparables also has central air conditioning. The dwellings range in size from 1,050 to 1,440 square feet of living area and have improvement assessments ranging from \$13,014 to \$13,984 or from \$9.71 to \$12.39 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 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 met this burden.

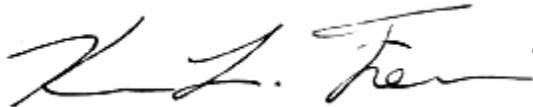
The parties submitted a total of seven suggested comparable properties. The comparables presented by the appellant are all significantly older than the subject property, but have similar design, foundation, and exterior construction features. On the other hand, the properties presented by the board of review were more similar to the subject property in age, along with both design and exterior construction, however, each of these comparables had a full, unfinished basement unlike the subject's crawl-space foundation.

In summary, despite their individual differences, the Board finds the comparables submitted by appellant were most similar to the subject in design, foundation, exterior construction, and location. 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 \$5.88 to \$6.72 per square foot of living area. The subject's improvement assessment of \$9.29 per square foot of living area is above 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 not supported on this record and a reduction in the subject's assessment 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: 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.