

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Gregory Chen
DOCKET NO.: 04-22644.001-R-1
PARCEL NO.: 14-20-326-012-0000

The parties of record before the Property Tax Appeal Board are Gregory Chen, the appellant, by attorneys Allen Lefkovitz and Fredrick Richards III of Allen A. Lefkovitz & Associates P.C., Chicago, and the Cook County Board of Review.

The subject property consists of a 3,175 square foot parcel improved with a four-year-old, three-story style single-family dwelling of masonry construction containing 3,347 square feet of living area located in Lake View Township, Cook County. The improvement features amenities such as three full baths, one half-bath, a full basement, air conditioning, two fireplaces and a two-car garage.

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 nine suggested comparable dwellings located in the same coded assessment neighborhood as the subject. These improvements consist of two or three story style single-family dwellings of masonry or frame construction from one to nine years old. All of the comparable dwellings contain multiple baths, basements, fireplaces, air conditioning and have garages. The comparables range in size from 2,280 to 3,586 square feet of living area and have improvement assessments ranging from \$16.61 to \$35.75 per square foot of living area. Photographs of the subject and the comparables along with a copy of the subject's 2004 board of review final decision were also included. The record revealed the improvement assessment for the appellant's comparable number four is a partial assessment based on an occupancy factor. Counsel argued the subject's assessment is excessive based on the weight of the comparables similar to the subject with lower improvement assessments. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

(Continued on Next Page)

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:	\$	8,040
IMPR.:	\$	117,569
TOTAL:	\$	125,609

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 improvement assessment of \$117,569, or \$35.13 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 the subject and one suggested comparable property located in the same coded assessment neighborhood as the subject. This comparable was also utilized by the appellant. The comparable dwelling is a four year old, three-story style single-family dwelling of masonry construction featuring amenities such as three full baths, one half-bath, a full basement, air conditioning, four fireplaces and a two-car garage. The comparable dwelling contains 3,350 square feet of living area and has an improvement assessment of \$35.76 per square foot of living area. The board of review's witness indicated the subject was sold in March 2002 for a price of \$1,320,000. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

In rebuttal, the appellant's counsel argued that the one comparable submitted by the board of review is not sufficient to support the subject's current assessment. Moreover, counsel argued the issue before the Property Tax Board is the equity of the subject's improvement assessment not the subject's market value.

After hearing the testimony 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 nine properties as comparable to the subject. The Board finds that the improvement assessment for the appellant's comparable number four is for a new property with partial assessment based on an occupancy factor. Thus, the Board will not consider this property in its analysis. Of the remaining comparables the Board finds that three are similar in age, size, construction type and amenities when compared to the subject. These three properties have improvement assessments ranging from \$23.24 to \$35.75 per square foot of living area. The subject's per square foot

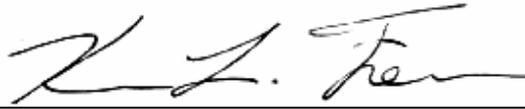
improvement assessment of \$35.15 falls within the range established by these properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the properties contained in the record. In addition, the Board finds that the subject's 2002 sale tends to support the current assessment.

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.



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: December 7, 2007



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.