

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert Charrier
DOCKET NO.: 04-23342.001-R-1
PARCEL NO.: 03-10-408-004-0000

The parties of record before the Property Tax Appeal Board are Robert Charrier, the appellant, by attorney Rusty Payton of the Law Office of Rusty Payton, Chicago; and the Cook County Board of Review.

The subject property is improved with a one story, frame and masonry constructed single family dwelling that contains 972 square feet of living area. Features of the home include a partial unfinished basement and a two-car detached garage. The dwelling is 48 years old. The property is located in Wheeling, Wheeling Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted descriptions, assessment information, and copies of photographs of four comparables. The appellant also submitted a map depicting the location of the comparables within approximately ½ mile of the subject property. The comparable properties were described as being improved with one-story single family dwellings of frame and masonry exterior construction that each contained 972 square feet of living area. These dwellings ranged in age from 48 to 49 years old. The appellant indicated none of the comparables had a basement while one had central air conditioning. These properties had total assessments ranging from \$17,151 to \$18,617 and improvement assessments ranging from \$12,396 to \$13,589 or from \$12.75 to \$13.98 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$13,258 or \$13.64 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$20,079 was disclosed. The subject property has an improvement

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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:	\$	3,696
IMPR.:	\$	16,383
TOTAL:	\$	20,079

Subject only to the State multiplier as applicable.

assessment of \$16,383 or \$16.85 per square foot of living area. To demonstrate the subject property is being equitably assessed the board of review submitted information on three comparable properties. The comparables had the same neighborhood code assigned by the county assessor as the subject property with one comparable being located along the same street and within three blocks of the subject property. The property index numbers assigned to the comparables indicated they were located in close proximity to the subject. The properties were improved with single family dwellings of frame and masonry exterior construction with the same classification code as the subject dwelling that ranged in size from 920 to 972 square feet of living area. The dwellings ranged in age from 47 to 48 years old. Each of the comparables had a partial unfinished basement and a detached 2 or 2.5-car garage. These comparables had total assessments ranging from \$19,770 to \$20,504 and improvement assessments ranging from \$16,074 to \$16,808 or from \$16.91 to \$17.47 per square foot of living area.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity 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 assessments 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 a reduction is not warranted.

The record contains seven assessment comparables submitted by the parties. All the comparables were similar to the subject in style, size and age. The Board finds, however, the comparables submitted by the board of review were most similar to the subject in location and features. These comparables had improvement assessments ranging from \$16.91 to \$17.47 per square foot of living. The subject property has an improvement assessment of \$16.85 per square foot of living area, which is supported by the three most similar comparables. The Board gave less weight to the appellant's comparables due to their differences from the subject in location and the fact that none of these homes had basements as does the subject. The lack of basement area would account, in part, for their lower improvement assessments as compared to the subject's improvement assessment.

In conclusion the Board finds a reduction in the subject's improvement 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

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: October 26, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

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"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.