

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James Phelps
DOCKET NO.: 04-23409.001-R-1
PARCEL NO.: 02-10-103-020

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are James Phelps, the appellant, by Attorney Gary H. Smith in Chicago; and the Cook County Board of Review.

The subject property consists of 49,963 square foot parcel improved with a four-year old, one and one-half story to two-story, frame, single-family dwelling. The improvement contains 3,527 square feet of living area as well as a full basement, central air conditioning, three full bathrooms, and a three-car garage.

At hearing, the appellant's attorney argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

The appellant's pleadings included data and descriptions of four suggested comparables located within the subject's neighborhood. The suggested comparables are improved with a two-story, single-family dwelling of frame or frame and masonry exterior construction. They range: in age from 5 to 9 years; in baths from two full and one half-bath to three full and one half-baths; in size from 3,406 to 3,797 square feet of living area; and in improvement assessments from \$11.51 to \$12.48 per square foot. Amenities include: a full basement, central air conditioning, one fireplace, and a multi-car garage. On the basis of this comparison, the appellant's attorney requested an assessment reduction be accorded to the subject's improvement.

The board of review submitted "Board of Review Notes on Appeal" wherein the board's final assessment decision was presented reflecting an improvement assessment of \$48,649 or \$13.79 per square foot. The board of review also submitted copies of

(Continued on Next Page)

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:	\$	7,994
IMPR.:	\$	42,324
TOTAL:	\$	50,318

Subject only to the State multiplier as applicable.

PTAB/KPP

property characteristic printouts for the subject. The board's notes reflect that the subject sold on October 1, 2001 for \$595,705. The printouts also reflect that the subject is sited within Palatine Township. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

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 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. The PTAB finds that the appellant has met this burden and that a reduction in the subject's assessment is warranted.

The PTAB finds that the appellant, solely, submitted equity comparables which are similar to the subject property. The comparables are improved with a two-story, single-family dwelling of frame or frame and masonry exterior construction. They range: in age from 5 to 9 years; in baths from two full and one half-bath to three full and one half-baths; in size from 3,406 to 3,797 square feet of living area; and in improvement assessments from \$11.51 to \$12.48 per square foot. In comparison, the subject's 3,527 square foot improvement contains an assessment at \$13.79 per square foot of living area, which is above the range established by these comparables.

The PTAB further finds that the board of review failed to proffer any comparables to support the subject's current assessment. In addition, the PTAB finds the board of review's reliance on a property sale in another triennial assessment period to be less than persuasive.

On the basis of the evidence submitted, the PTAB finds that the evidence has demonstrated that the subject's improvement is assessed in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's improvement 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: June 27, 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.