

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Tom & Lisa Nars  
DOCKET NO.: 04-23469.001-R-1  
PARCEL NO.: 03-02-302-004-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Tom & Lisa Nars, the appellants, by attorney Melissa K. Whitley of Marino & Associates in Chicago, and the Cook County Board of Review (board).

The subject property consists of a four-year-old, two-story, single-family dwelling of frame and masonry construction containing 4,765 square feet of living area. Features of the residence include three full bathrooms, air-conditioning, a fireplace and a three-car attached garage. The subject is built with crawl space and located in Wheeling Township, Cook County.

The appellants, through counsel, appeared before the PTAB arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellants submitted assessment data and descriptive information on three properties suggested as comparable to the subject. Based on the appellants' documents, the three suggested comparables consist of two-story, one or 56-year-old, single-family dwellings of frame or masonry construction located within seven miles of the subject. The improvements range in size from 3,926 to 4,289 square feet of living area. The comparables contain from two to four and one-half bathrooms and a full-finished or unfinished basement. Two comparables have air-conditioning, fireplaces and a multi-car attached garage. The improvement assessments range from \$2.11 to \$7.38 per square foot of living area. The appellants' evidence disclosed that the subject sold in April 2003 for a price of \$660,000.

At hearing, the appellants' attorney argued that the appellants' comparables are similar to the subject and should be considered as such by the PTAB. Based on the evidence submitted, the appellants requested a reduction in the subject's 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: \$ 7,392  
IMPR.: \$ 55,541  
TOTAL: \$ 62,933

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$62,933. The subject's improvement assessment is \$55,541 or \$11.66 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, four or eighteen-year-old, single-family dwellings of frame or frame and masonry construction located within six blocks of the subject. The improvements range in size from 1,715 to 2,866 square feet of living area. The comparables contain from two to three and one-half bathrooms and air-conditioning. Three comparables contain a partial or full-unfinished basement, two comparables have a fireplace and three comparables contain a two-car attached garage. The improvement assessments range from \$11.56 to \$16.17 per square foot of living area. The board's evidence disclosed that the subject was purchased in April 2003 for a price of \$659,700.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review 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 appellants' 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 appellants have not overcome this burden.

The PTAB finds the appellants' comparables to be somewhat similar to the subject in improvement size and design and have improvement assessments ranging from \$2.11 to \$7.38 per square foot of living area. The subject's per square foot improvement assessment of \$11.66 falls above the range established by these properties. However, along with other differences, the Board finds the appellants' comparable three is 56 years old and vastly inferior to the subject in age as well as exterior construction. Also, the appellants' three suggested comparables are located between 2.5 and seven miles from the subject. In addition, the comparables are inferior to the subject in size of living area. After considering adjustments for size, location and age, as well as other differences in the appellants' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the properties contained in the record. The board's comparables are accorded less weight

because they differ significantly from the subject in improvement size.

As a result of this analysis, the PTAB finds the appellants have failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.



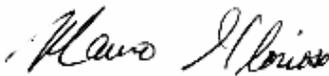
Chairman



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: December 19, 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.