

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: A. Behnke
DOCKET NO.: 04-23600.001-R-1
PARCEL NO.: 04-14-400-018-0000

The parties of record before the Property Tax Appeal Board are A. Behnke, the appellant, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of a 44-year old, one-story dwelling of masonry construction containing 3,257 square feet of living area with a full, unfinished basement, central air conditioning, a fireplace, and a two car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing four suggested comparable properties. The appellant's map indicates the comparables are located three-quarters to one and three-quarters of a mile from the subject. The comparables are one or one and one-half story masonry dwellings that are 55 to 82 years old with fireplaces. Two comparables have partial basements and two comparables have no basements. Three comparables have central air conditioning. Their living areas are from 2,764 to 3,345 square feet in size, and have improvement assessments of \$16.01 to \$18.91 per square foot. The subject property has an improvement assessment of \$22.40 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In support of the subject's assessment, the board of review offered the property characteristic sheets and a spreadsheet detailing four suggested comparable properties located on the same block or

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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:	\$19,253
IMPR.:	\$72,968
TOTAL:	\$92,221

Subject only to the State multiplier as applicable.

PTAB/CKG

three to five blocks from the subject. The comparable properties consist of one-story masonry or frame and masonry dwellings that are 36 or 49 years old. Two comparables have full, finished basements and two comparables have full, unfinished basements. Three comparables have central air conditioning. Three comparables have a fireplace and one comparable has two fireplaces. Three comparables have two car garages and one comparable has a two and one-half car garage. The dwellings contain 2,572 to 4,206 square feet of living area and have improvement assessments of \$22.39 to \$25.49 per square foot. 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. 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 not overcome this burden.

Both parties presented assessment data on a total of eight equity comparables. The appellant's comparables were located three-quarters to one and three-quarters of a mile from the subject and were significantly older than the subject. Comparable three and four differed from the subject in foundation. The board of review's comparable one, two and three were significantly smaller than the subject and comparable four was significantly larger than the subject. As a result, none of the comparables was truly similar to the subject in physical characteristics to provide clear and convincing evidence that the property was inequitably assessed. However, the Board notes that all comparables had improvement assessments ranging from \$16.01 to \$25.49 per square foot. The subject's improvement assessment of \$22.40 per square foot is within that range and appears to be supported after considering differences in physical and location attributes.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated 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

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:

"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.