

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: George Georganas
DOCKET NO.: 04-23629.001-R-1
PARCEL NO.: 09-34-400-035-0000

The parties of record before the Property Tax Appeal Board (PTAB) are George Georganas, the appellant, by attorney Brian Berry of Storino, Ramello & Durkin of Rosemont and the Cook County Board of Review (board).

The subject property consists of a 54-year-old, class 2-78, two-story single-family dwelling of frame and masonry construction containing 2,789 square feet of living area and located in Maine Township, Cook County. The residence contains two and one half bathrooms, a partial basement, air conditioning, fireplaces and a two-car garage. The subject property also enjoys a Home Improvement Exemption (HIE).

The appellant, through counsel, appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties located within one quarter of a mile of the subject. These three properties consist of a two-story, class 2-78 and two one-story, class 2-04, single-family dwellings of masonry or frame and masonry construction and range in age from 37 to 53 years. The comparables have two bathrooms with some half-baths and full or partial basements, one finished. All homes are air-conditioned and one has a fireplace. The comparables have one or two-car garages. The comparables contain between 2,429 and 4,424 square feet of living area and have improvement assessments ranging from \$26,538 to \$47,395 or from \$10.71 to \$11.90 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$46,923, or \$16.82 per square foot of living area, was disclosed. However, the board's data also disclosed the subject's Home Improvement Exemption (HIE). A partial HIE assessment of \$2,959 has been applied to the subject for the current year. This amount will not be used in this appeal because the added

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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: \$21,605
IMPR.: \$46,923
TOTAL: \$68,528

Subject only to the State multiplier as applicable.

PTAB/TMcG. 01/09

improvements cannot be identified. The improvement assessment becomes \$43,964 or \$15.76 per square foot. In 2004 and 2005 the HIE excused up to \$45,000 in home improvements while in 2006 the Exemption was increased to \$75,000 in home improvements. In support of the subject's assessment, the board offered four suggested comparable properties located within a quarter mile of the subject. The comparables consist of two-story single-family dwellings of frame and masonry or stucco construction and range in age from one to 50 years. The comparables contain two or three and one half bathrooms and full basements, two finished; three have air conditioning; all have fireplaces and two or three-car garages. The comparables contain between 2,890 and 3,692 square feet of living area and have improvement assessments of between \$47,677 and \$73,349 or from \$16.50 to \$20.61 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the PTAB 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. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

The PTAB finds both parties submitted a total of seven suggested comparables of which only the appellant's comparable three and the board's comparable one are similar to the subject. The remaining five comparables differ from the subject in living area or age or building classification or construction materials. The seven properties have improvement assessments ranging from \$10.71 to \$20.61 per square foot of living area. The subject's per square foot improvement assessment of \$15.76 is within this range of properties. After considering the suggested comparables when compared to the subject property, the PTAB finds the evidence is insufficient to effect a change in the subject's 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.



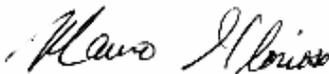
Chairman



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: January 23, 2009



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.