

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jack Richter
DOCKET NO.: 04-23678.001-R-1
PARCEL NO.: 14-30-402-053-0000

The parties of record before the Property Tax Appeal Board are Jack Richter, the appellant, by attorney Herbert Rosenberg of Schoenberg, Finkle, Newman & Rosenberg, Chicago, and the Cook County Board of Review.

The subject property consists of a four-year-old, three-story style single-family townhouse dwelling of masonry construction containing 2,190 square feet of living area and located in Lake View Township, Cook County. Features include two full baths, one half bath, air conditioning, a fireplace and a two-car garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing four suggested comparable properties located within one mile of the subject, one of which is on the same street and block. These properties consist of one, two or three story style single-family townhouse dwellings of frame, masonry or frame and masonry construction from four to fifty-one years old. The comparable dwellings contain two or three full baths and air conditioning; two have fireplaces; three have additional half baths; and two have garages. The comparables range in size from 1,930 to 2,835 square feet of living area and have improvement assessments ranging from \$12.40 to \$18.20 per square foot of living area. A copy of the subject's 2004 board of review final decision was also included. 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 improvement assessment of \$41,640, or \$19.01 per square foot of living area, was disclosed.

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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:	\$	3,571
IMPR.:	\$	41,640
TOTAL:	\$	45,211

Subject only to the State multiplier as applicable.

PTAB/lbs/070512

In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing three suggested comparable properties located on the same street and block as the subject. The comparables consist of four-year old, three-story style single-family townhouse dwellings of masonry construction. The board's comparables feature two full baths, one half bath, air conditioning, a fireplace and a two-car garage within 2,190 square feet of living area. These properties have improvement assessments of \$19.26 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property'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 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 failed to overcome this burden.

Of the eight properties suggested as comparable to the subject by the parties the Property Tax Appeal Board finds the five properties located on the same street and block as the subject the most similar to the subject in the record. These five improvements are single-family masonry townhouses of the same size, construction type, age and similar amenities when compared to the subject. The properties found the most similar have per square foot improvement assessments ranging from \$18.20 to \$19.26. The subject's improvement assessment of \$19.01 is within the range established by the properties found they most similar. Further the Board finds that the subject's improvement assessment is lower than four of the five properties found they most similar.

The Board places diminished weight to the remaining three properties. These properties differ to varying degrees in location, construction type, amenities, age and size when compared to the subject.

After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the properties contained in the record. 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

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.