

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Dave Ablin
DOCKET NO.: 04-23964.001-R-1
PARCEL NO.: 02-22-200-002-0000

The parties of record before the Property Tax Appeal Board are Dave Ablin, the appellant, by attorney Stephanie Park of Stephanie Park, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of an 80-year old, one and one-half story style dwelling of frame construction containing 1,468 square feet of living area with a full, unfinished basement.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing four suggested comparable properties located in the same neighborhood as the subject property. The comparables are one-story frame dwellings that are from 29 to 52 years old. Three have basements, one has central air conditioning, and they all have garages. The comparables range in size from 1,150 to 1,557 square feet of living area and have improvement assessments ranging from \$9.60 to \$11.17 per square foot. The subject property has an improvement assessment of \$12.60 per square foot.

With respect to the overvaluation claim, the appellant submitted data evidencing the subject's August 2001 sale price of \$160,000. 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 August 2001 sale price of \$160,000 and the final assessment of \$22,622 were disclosed. The subject's assessment reflects a market value of \$226,446 using the 2004 three year median level of assessments for class 2 property of 9.99%. In support of the subject's assessment, the board of review offered the property characteristic sheets and a spreadsheet detailing three suggested comparable properties located in the same neighborhood as the subject property. The

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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:	\$	4,118
IMPR.:	\$	14,680
TOTAL:	\$	18,798

Subject only to the State multiplier as applicable.

PTAB/MKB/6-09

comparable properties consist of one or one and one-half story frame or frame and masonry dwellings that range in age from 50 to 77 years old. They have basements, two have central air conditioning, one has a fireplace and they all have garages. The dwellings range in size from 1,139 to 1,328 square feet of living area and have improvement assessments ranging from \$12.99 to \$15.11 per square foot.

In addition, the board of review submitted sales of medium size cottage/bungalow properties located within the subject's neighborhood. The properties sold between March 1991 and July 2002 for prices ranging from \$103,000 to \$238,000. One of the comparables sold in October 2001 for \$175,000 and again in July 2002 for \$207,000. 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 warranted.

The appellant argued the subject property was inequitably assessed. 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 Board further finds the appellant has met this burden.

With respect to the equity comparables submitted by the parties, the Board finds that although the comparables differed considerably in age from the subject with one exception and they also differed in design or style from the subject with one exception, some consideration should be given this data. The appellant's comparables two and three and the board of review's comparable one were similar in size to the subject and had improvement assessments ranging from \$10.41 to \$13.00 per square foot. Although the subject's improvement assessment of \$12.60 per square foot falls within this range, the comparables were superior in many respects to the subject such as age and features. Two of these comparables had central air conditioning and all three had a two-car garage. The subject has none of these amenities.

With respect to the appellant's overvaluation claim, the Board finds that although the subject's sale price occurred approximately 28 months prior to the January 1, 2004 assessment date, some consideration was given this evidence. However, the Board notes there was no evidence submitted by the appellant to demonstrate the subject's market value in August 2001 would remain unchanged in January 2004. The evidence submitted by the board of review indicates that one of the comparables contained

on the list of sales in the subject's neighborhood of similar dwellings appreciated in value within a ten month period. Nevertheless, the Board finds that based on the evidence contained in the record, a reduction in the subject's 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.



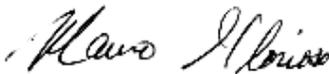
Chairman



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 19, 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.