PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Jennings
DOCKET NO.: 04-24052.001-R-1
PARCEL NO.: 04-36-400-062-0000

The parties of record before the Property Tax Appeal Board (PTAB) are John Jennings, the appellant, by attorney Mitchell L. Klein of Schiller, Klein & McElroy, P.C., Chicago, and the Cook County Board of Review (board).

The subject property consists of a 64-year-old, two-story, single-family dwelling of masonry construction containing 4,169 square feet of living area and located in Northfield Township, Cook County. Features of the residence include two and one-half bathrooms, a partial-unfinished basement, air-conditioning, a fireplace and a two-car attached garage.

The appellant, 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 appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted a one-page brief, photographs of the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the three suggested comparables consist of two-story, single-family dwellings of frame, masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 3,698 to 4,576 square feet of living area and range in age from 63 to 75 years. The comparables contain two or three full bathrooms and a two-car attached garage. One comparable contains a partial-unfinished basement, one comparable has air-conditioning and two comparables contain two fireplaces. The improvement assessments range from $16.04 to $16.74 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

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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:	$	19,874
IMPR.:	$	69,789
TOTAL:	$	89,663

Subject only to the State multiplier as applicable.

PTAB/rfd6157

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of $100,232. The subject's improvement assessment is $80,358 or $19.28 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 four suggested comparables are improved with two-story, single-family dwellings of masonry or frame construction located within the same survey block as the subject. The improvements range in size from 2,973 to 4,876 square feet of living area and range in age from 33 to 65 years. The comparables contain three and one-half or five full bathrooms, air-conditioning, one or two fireplaces and a multi-car attached garage. Three comparables contain a full-finished or partial-unfinished basement. The improvement assessments range from $19.97 to $21.56 per square foot of living area.

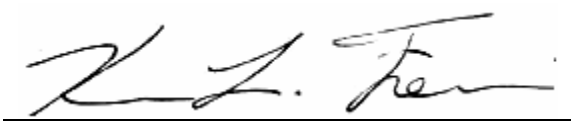
In rebuttal, the appellant's attorney highlighted various differences between the subject and the board of review's comparables.

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 overcome this burden.

The Board finds the appellant's comparables to be the most similar properties to the subject in improvement size, age and design. These three properties have improvement assessments ranging from $16.04 to $16.74 per square foot of living area. The subject's per square foot improvement assessment of $19.28 falls above the range established by these properties. After considering adjustments, as well as other differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence submitted by both parties does support a change in the subject's current assessment. The board's comparables are accorded less weight because they differ from the subject in size, age and/or exterior construction.
As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a 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



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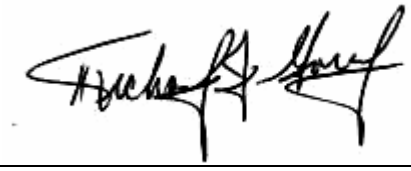

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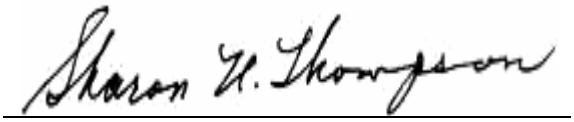

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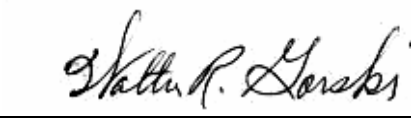

Member

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 31, 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.