

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Maria Miceli
DOCKET NO.: 04-24203.001-R-1
PARCEL NO.: 04-25-116-019-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Maria Miceli, the appellant, by attorney Steven A Salzman of Chicago and the Cook County Board of Review (board).

The subject property consists of a 47-year-old, two-story single-family dwelling of masonry construction and located in Northfield Township, Cook County. The residence contains two bathrooms, a finished partial basement, air conditioning, a fireplace and a two-car garage. The appellant claimed the subject contained 2,639 square feet of living area. The appellant disclosed the subject was a class 2-34 split-level building improved and reclassified to a 2-78 two-story building. In 2004 the property was reclassified to a 2-08 containing 3,887 square feet of living area. To support this claim the appellant supplied a copy of the Assessor's buff card and a copy of a spotted survey of the property. The Assessor indicated 3,887 square feet of living area. A PTAB review and calculation of the survey disclosed 3,880 square feet of living area, excluding garage area and the below grade living area. Based on the spotted survey, the PTAB finds the subject contains 3,887 square feet of living area.

The appellant's attorney 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 seven suggested comparable properties located within a half mile of the subject. These properties consist of two-story single-family dwellings of masonry, frame or frame and masonry construction and range in age from 21 to 55 years. The comparables have two or three bathrooms and five have full or partial basements, one finished. Six homes are air-conditioned, six have fireplaces and all have one or two-car garages. The comparables contain between 3,160 and 3,635 square feet of living area and have improvement assessments ranging from \$57,456 to

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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: \$13,524
IMPR. \$65,768
TOTAL: \$79,292

Subject only to the State multiplier as applicable.

PTAB/TMcG.

\$62,327 or from \$16.97 to \$19.16 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$65,768, or \$16.92 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within a block of the subject. The comparables consist of two-story single-family dwellings of frame and masonry construction and range in age from 29 to 45 years. The comparables contain two or three bathrooms with half-baths, finished full or partial basements; all have air conditioning, fireplaces and two or three-car garages. The comparables range in size from 3,292 to 4,888 square feet of living area and have improvement assessments of between \$60,544 and \$88,820 or from \$18.16 to \$18.39 per square foot of living area. The board's evidence disclosed the subject was purchased in September 1999 for \$2,650,000. 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 10 suggested comparables as similar to the subject. These properties have improvement assessments ranging from \$16.97 to \$19.16 per square foot of living area. The subject's per square foot improvement assessment of \$16.92 is below this range of properties. The PTAB affords less weight to all but the board's comparable three because the remaining nine are less similar to the subject in living area. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the PTAB 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.