

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Linda Kesselman  
DOCKET NO.: 04-24682.001-R-1  
PARCEL NO.: 04-36-303-005-0000

The parties of record before the Property Tax Appeal Board are Linda Kesselman, the appellant, by attorney Michael E. Crane of Crane and Norcross, Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of a 48-year old, multi-level style dwelling of masonry exterior construction containing 2,133 square feet of living area with a partial, finished basement, central air conditioning, two fireplaces and a two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing four suggested comparable properties located in the same area or same block as the subject. The comparables are one-story, two-story or one and one-half story frame, masonry or frame and masonry dwellings that are between 50 and 93 years old. The comparables contain from 1,949 to 3,039 square feet of living area and have improvement assessments ranging from \$18.13 to \$19.57 per square foot. The subject property has an improvement assessment of \$22.66 per square foot. 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 assessment was disclosed. 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. The comparable properties consist of multi-level frame or frame and masonry dwellings that are from 45 to 54 years old. The dwellings contain from 1,783 to 2,111 square feet of living area and have improvement assessments ranging from \$22.50 to \$24.34 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

(Continued on Next Page)

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:	\$	10,358
IMPR.:	\$	48,337
TOTAL:	\$	58,695

Subject only to the State multiplier as applicable.

PTAB/MKB/7-09

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 not warranted.

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 not overcome this burden.

Both parties presented assessment data and descriptions on a total of seven equity comparables that had varying degrees of similarity with the subject. The appellant's comparables differed from the subject in design. Three of the comparables differed from the subject in exterior construction. One was substantially older than the subject and another was substantially larger than the subject. The board of review's comparables differed from the subject in exterior construction and one was considerably smaller than the subject. Although none of the comparables was sufficiently similar to the subject to provide clear and convincing evidence the subject was inequitably assessed, the Board notes all comparables had improvement assessments ranging from \$18.13 to \$24.34 per square foot. The subject's \$22.66 per square foot improvement assessment is within this range.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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: July 28, 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.