

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Linda Liss  
DOCKET NO.: 04-25029.001-R-1  
PARCEL NO.: 04-15-100-065-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Linda Liss, the appellant, by attorney Terry L. Engel of Deutsh, Levy & Engel, Chtd. of Chicago and the Cook County Board of Review.

The subject property consists of a new, two-story, townhouse dwelling of frame and masonry construction and located in Northfield Township, Cook County. The residence includes two and one half bathrooms, a full basement, air conditioning, a fireplace and a two-car garage. The subject enjoys a 73% occupancy factor as new construction.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. The appellant claimed the living area is incorrect. The assessor's official records indicate the subject contains a total of 2,783 square feet of living area. The appellant claimed the subject contains 2,337 square feet of building area. In support of this claim the appellant submitted a site plan disclosing the subject as a model labeled "The Dalton". The Dalton aka plan SH-4 is described as a 2,337 square foot building ranging in price from \$459,900 to \$499,900. Based on this information the appellant requested a correction in the subject's living area to 2,337 square feet factored at \$111.57 per square foot or a total assessment of \$36,522. 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 \$36,266, or \$13.03 (based on 2,783 square feet) per square foot of living area, was disclosed. The subject's full improvement assessment is \$49,664 or \$17.85 per square foot. In support of the subject's assessment, the board of review offered three suggested comparable properties located within a block of the subject. The comparables consist of two-story, townhouse dwellings of frame and masonry construction. The comparables are

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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: \$ 6,068  
IMPR. \$36,266  
TOTAL: \$42,334

Subject only to the State multiplier as applicable.

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new construction and have full basements. They have two and one half bathrooms, air conditioning, fireplaces and two-car garages. The comparable properties contain 2,783 square feet of living area with full improvement assessments ranging from \$41,532 to \$49,679 or from \$14.92 to \$17.85 per square foot of living area. The board also disclosed the subject was purchased in April of 2004 for \$537,500. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

The PTAB gives little weight to the appellant's site plan evidence. It is a plan or proposal and not a survey of a finished building. The selling price for this model ranged from \$459,900 to \$499,900 for a suggested 2,337 square feet. The subject was purchased for \$537,500 in 2004. In small print the developer reserves the right to change specifications, equipment, features, dimensions, prices and/or plans without notice. All dimensions are approximate. The PTAB finds the best evidence of building area is the Assessor's official record.

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 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.

The PTAB finds the evidence submitted by the appellant is insufficient to effect a change in building area and consequently market value. The appellant offered no evidence of market value supporting a claim of \$111.57 per square foot. The PTAB further finds the board's evidence supports the subject's current assessment.

As a result of this analysis, the PTAB finds the appellant did not adequately demonstrate that the subject townhouse property 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: 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.