PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Alexander Lourie
DOCKET NO.: 04-25030.001-R-1
PARCEL NO.: 04-05-302-032-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Alexander Lourie, 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 six-year-old, two-story single-family dwelling of masonry construction and located in Northfield Township, Cook County. The residence contains two and one-half bathrooms, a finished partial basement, air conditioning, a fireplace and a three-car garage.

The appellant claimed the subject contained 4,090 square feet of living area. The Assessor's official record indicated 4,671 square feet. To support the appellant's claim a condensed copy of a floor plan was submitted indicating 4,090 square feet of building area. The floor plan provided information for only the first floor. The PTAB finds the appellant's evidence is too condensed to read the dimensions. No information on the second floor was provided. A reading of the first floor discloses the foyer room and the family room extend two stories. This second story "floor area" was not included in the total "living area". This open area is part of the total living area computation. The PTAB finds the appellant's evidence is insufficient to support a claim of incorrect living area. The PTAB will continue with the Assessor's figure of 4,671.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered ten suggested comparable properties located within a block of the subject. The appellant submitted the square foot of living area for all ten properties ranging in size from 3,767 to 4,800 square feet and limited descriptions of four of the ten comparables. One of the four properties consists of two-story single-family dwelling. All are of masonry construction and two

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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:	$ 7,840
IMPR.	$91,274
TOTAL:	$99,114

Subject only to the State multiplier as applicable.

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of the comparables are 19 years old. There is no indication of bathrooms or basements. All homes are air-conditioned and have two or three-car garages. The comparables contain between 3,767 and 4,492 square feet of living area and have improvement assessments ranging from $68,251 to $91,226 or from $15.82 to $19.56 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 $91,274, or $19.54 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered four suggested comparable properties located within a block of the subject. The comparables consist of two-story single-family dwellings of masonry construction and range in age from six to eight years. The comparables contain two, three or four bathrooms with some half-baths, full basements; all have air conditioning, fireplaces and three-car garages. The comparables range in size from 3,802 to 4,545 square feet of living area and have improvement assessments of between $82,379 and $91,320 or from $20.09 to $21.67 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

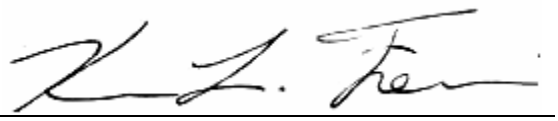
After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity 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 the parties submitted a total of 14 suggested comparables of which eight have some descriptions. These eight properties have improvement assessments ranging from $15.82 to $21.67 per square foot of living area. The subject's per square foot improvement assessment of $19.54 is within this range of properties. The PTAB gives little weight to the appellant's comparables because they lack the descriptive data necessary as a basis of comparison. The PTAB finds the board's comparables one and two are quite similar to the subject. The board's comparables three and four are less similar in living area. After considering both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is insufficient to effect a change in the subject's assessment.

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



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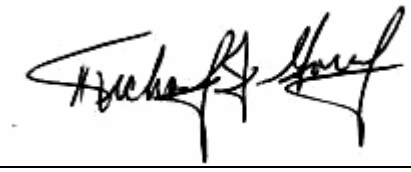

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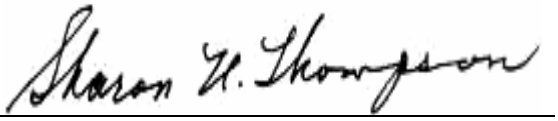

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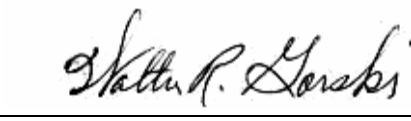

Member

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.