

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Caren A. Lederer
DOCKET NO.: 04-25480.001-R-1
PARCEL NO.: 13-36-410-001

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Caren A. Lederer, the appellant, by attorney Lait Meisler with the law firm of Golan & Christie in Chicago and the Cook County Board of Review.

The subject property consists of a 3,087 square foot parcel of land improved with a four-year old, two-story, frame and masonry, single-family dwelling. The improvement contains 2,224 square feet of living area, three and one-half baths, one fireplace, air conditioning and a full, unfinished basement. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted assessment data and descriptions on a total of four properties suggested as comparable to the subject. The data in its entirety reflects that the properties are located within the subject's neighborhood and are improved with a two-story, frame or masonry, single-family dwelling with two and one-half or three and one-half baths, air conditioning, and, for two properties, a fireplace. The improvements are all one-year old and range in size from 2,196 to 2,413 square feet of living area and in improvement assessments from \$6.36 to \$8.60 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$27,724, or \$12.47 per square feet of living area. The board also submitted

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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:	\$ 3,142
IMPR.:	\$19,980
TOTAL:	\$23,122

Subject only to the State multiplier as applicable.

PTAB/0852JBV

copies of the property characteristic printouts for the subject as well as a total of two suggested comparables located within the subject's neighborhood. The board's properties contain a two-story, frame and masonry or frame, single-family dwelling with three or four baths, air conditioning, a full finished basement, and, for one property, a fireplace. The improvements are one and four years old; contain 2,458 and 2,506 square feet of living area and have improvement assessments of \$18.82 per square foot of living area. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the assessor's office reduced the subject property's assessment for the 2005 lien year. She indicated the total assessment was reduced to \$23,122, but could not provide a breakdown for land and improvement.

In addition, she argued that the appellant's suggested comparables are similar to the subject, but assessed lower and asked for a reduction in conformance with the 2005 assessed value.

The board of review's representative, Lena Henderson, argued that all of the appellant's comparables were partial assessments. During the hearing she stated that she reviewed each of the appellant's suggested comparables in the board of review's computer system to determine if a property was a full, partial, or pro-rated assessment. Ms. Henderson further explained what a partial and pro-rated assessment was.

After considering the evidence and reviewing the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. Property Tax Appeal Board Rule 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

The PTAB finds the subsequent reduction of the subject property's assessment in 2005 carries considerable weight in establishing the proper assessment for 2004. In Hoyne Savings & Loan Association v. Hare, the court was informed at the oral hearing that a reduction in the assessed value occurred in the subsequent year. 60 Ill.2nd 84, 322 N.E.2d 833 (1974). The Court found that it would be "unfair and unjust" to refuse to acknowledge that same assessment as the proper assessment for the property in the prior year. id.

In this appeal, the PTAB was provided evidence at the hearing that the assessment for the subsequent year, the remainder of the triennial reassessment cycle, was reduced by the Cook County Assessor. Therefore, The PTAB further finds that the subject property is over assessed for the 2004 assessment year and that a reduction to the 2005 assessment amount is warranted.

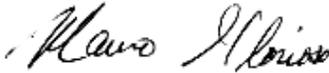
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

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: February 20, 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.