

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: William Wenthen
DOCKET NO.: 04-25543.001-R-1
PARCEL NO.: 17-21-211-329-0000

The parties of record before the Property Tax Appeal Board are William Wenthen, the appellant, and the Cook County Board of Review.

The subject property consists of 10-year-old, three-story, single-family townhouse residence of masonry construction containing 1,885 square feet of living area. The subject features two full baths, a fireplace, air conditioning and a garage. The appellant contends unequal treatment in the improvement assessment as the basis of the appeal. The subject is located in South Chicago Township.

The appellant submitted assessment data and descriptions on three properties located within one block of the subject property. Two of the three comparables are next door and two doors away from the subject on the same street as the subject. The properties are all three-story, single-family townhouse residences of masonry construction. Each is the same age as the subject. Each has the same amenities as the subject, including a garage, a fireplace, air conditioning, and two full baths. They are also identical in size of living area as the subject.

The properties have improvement assessments ranging from \$15.53 to \$15.69 per square foot of living area. The subject improvement is assessed at \$18.30 per square foot of living area. On the basis of this evidence, the appellant requested an assessment for the subject improvement of \$15.53 per square foot living area.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$34,507,

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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: \$ 7,907
IMPR.: \$ 29,281
TOTAL: \$ 37,188

Subject only to the State multiplier as applicable.

PTAB/mmg

was disclosed. In addition, assessment data and descriptions on three properties were presented. They are each three-story, single-family townhouse residences. The properties are each 13 years of age. All are of masonry construction. Each is located within the same neighborhood of the subject. These properties contain two full baths each, a fireplace, air conditioning and a garage.

The properties are each 1,951 square feet of living area and have improvement assessments ranging from \$19.01 to \$21.15 per square foot of living area. On the basis of this evidence, the board requested confirmation of the subject's assessment.

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 Board further finds that a reduction in the assessment of the subject property is warranted based on the evidence contained in the record.

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. The Board finds that the appellant has met his burden.

In this appeal, there were a total of six comparable properties submitted by the parties. The appellant's comparables are the most similar to the subject property. These three properties are identical in living area, age and amenities and are within one block of the subject. Two of the properties are next door and two doors away from the subject and on the same street as the subject. The properties found most similar range from \$15.53 to \$15.69 per square foot of living area. The subject is assessed at \$18.30 per square foot of living area and is above the range of the properties found most similar. The board's properties are not as similar in square footage of living area, age or location.

Therefore, based on a review of the record, the Property Tax Appeal Board finds that the appellant has supported the contention of unequal treatment in the assessment process and a reduction in the assessment of the subject property 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: December 7, 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.