

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joel Cohen
DOCKET NO.: 04-25556.001-R-1
PARCEL NO.: 05-35-201-022-0000

The parties of record before the Property Tax Appeal Board are Joel Cohen, the appellant, by attorney Mitchell L. Klein of Schiller, Klein & McElroy, P.C., Chicago, and the Cook County Board of Review.

The subject property, with 24,063 square feet of land area, consists of a 78-year-old, two-story, single-family dwelling of masonry construction containing 4,555 square feet of living area and located in New Trier Township, Cook County. Features of the residence include four and one-half bathrooms, a partial-unfinished basement, three fireplaces and a two-car attached garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a one-page brief, photographs and property characteristic printouts for the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables range in lot size from 10,425 to 14,500 square feet. The improvements consist of two-story, single-family dwellings of masonry construction that range in age from 70 to 73 years and in size from 3,070 to 4,392 square feet of living area. The comparables contain three and one-half, four or four and one-half bathrooms, an unfinished basement, from one to three fireplaces and a two-car attached garage. Three

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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: \$ 45,238
IMPR.: \$ 173,089
TOTAL: \$ 218,327

Subject only to the State multiplier as applicable.

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comparables have air-conditioning. The improvement assessments range from \$23.09 to \$28.70 per square foot of living area.

At hearing, the appellant's attorney indicated that the appellant's comparables are located within two blocks of the subject. Based on the evidence submitted, the appellant requested a total assessment of \$161,527, with an improvement assessment of \$116,289 or \$25.53 per square foot of living area and a land assessment to remain unchanged at \$45,238.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$218,327. The subject's improvement assessment is \$173,089 or \$38.00 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on two suggested comparables with lot sizes of 15,000 and 22,613 square feet and with the same neighborhood code as the subject. The improvements consist of two-story, 67 or 79-year-old, single-family dwellings of stucco or masonry construction containing 3,422 and 3,645 square feet of living area. The comparables contain three and one-half bathrooms, a full-unfinished basement, one or two fireplaces and a two-car garage. One comparable has air-conditioning. The improvement assessments are \$64.78 and \$41.68 per square foot of living area, respectively.

At hearing, the board's representative stated that the board of review's comparables are similar to the subject in size, design, age, amenities and location and indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a one-page brief highlighting various differences between the subject and the board of review's suggested comparables. At hearing, the appellant's attorney indicated that the board's comparables are located within three miles of the subject and in different municipalities.

After hearing the testimony 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 not overcome this burden.

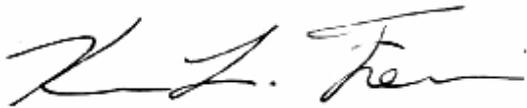
The appellant submitted four properties suggested as comparable to the subject to corroborate his equity argument. The Property Tax Appeal Board finds these properties similar to the subject in construction, design and age and have improvement assessments ranging from \$23.09 to \$28.70 per square foot of living area. The subject's per square foot improvement assessment of \$38.00 falls above the range established by these properties. However, all of the appellant's comparables have significantly smaller lot sizes suggesting a different development or subdivision. In addition, three of the suggested comparables are significantly smaller in size of living area as compared to the subject. After considering adjustments for improvement size, and the differences in the appellant's comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by somewhat similar properties contained in the record. The board's comparables are accorded little weight because they differ from the subject in improvement size, location and/or type of construction.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate 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: May 30, 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.