

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael & Elizabeth Miller
DOCKET NO.: 04-25756.001-R-1
PARCEL NO.: 05-20-408-008-0000

The parties of record before the Property Tax Appeal Board are Michael & Elizabeth Miller, the appellants, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property is a 67-year old, two-story frame and masonry dwelling containing 3,581 square feet of living area with a partial, finished basement, central air conditioning, two fireplaces, and a two-car garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of their appeal. In support of the equity argument, the appellants submitted a grid analysis detailing four suggested comparable properties. Seven comparables were plotted on the appellant's map, but only four were included on the grid analysis. On the appellant's map, two of the four comparables are located in close proximity of the subject, and the other two are located approximately 0.4 mile from the subject. According to the appellants' grid analysis, the comparables are two-story stucco, frame, or frame and masonry dwellings that are 90 to 126 years old. One comparable has a partial basement, and three have unfinished basements. Two comparables have central air conditioning, and three have a fireplace. The dwellings have living areas that contain 2,721 to 4,392 square feet, and their improvement assessments range from \$24.37 to \$26.52 per square foot. The subject property has an improvement assessment of \$45.58 per square foot. Based on this evidence, the appellants 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 assessment was disclosed. In

(Continued on Next Page)

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: | \$ | 36,652 |
| IMPR.: | \$ | 109,411 |
| TOTAL: | \$ | 146,063 |

Subject only to the State multiplier as applicable.

PTAB/BRW

support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing one suggested comparable property that is located near the subject. The comparable is a 78-year old two-story masonry dwelling with a partial, finished basement and a fireplace. The dwelling has 3,968 square feet of living area, and an improvement assessment of \$51.05 per square foot. Based on this evidence, the board of review 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellants' 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 appellants have not overcome this burden.

Both parties presented assessment data on a total of five equity comparables. The appellants' comparables differed significantly from the subject in age, and comparables two, three, and four also differed in size. As a result, the appellants' comparables received reduced weight in the Board's analysis. The board of review's comparable was the most similar to the subject in age, location, and physical characteristics. This comparable had an improvement assessment of \$51.05 per square foot that supports the subject's improvement assessment of \$45.58 per square foot. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable property contained in the record, and a reduction in the subject's assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have not adequately demonstrated 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

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 26, 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.