

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bradley Merk
DOCKET NO.: 04-25758.001-R-1
PARCEL NO.: 05-28-307-018-0000

The parties of record before the Property Tax Appeal Board are Bradley Merk, the appellant, 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 52-year old, two-story masonry dwelling containing 1,609 square feet of living area with a full, unfinished basement, central air conditioning, a fireplace, and a two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant 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, the four comparables listed on the grid analysis are located approximately one-quarter to one-half mile from the subject. According to the appellant's grid analysis, the comparables are two-story masonry or frame and masonry dwellings that are 48 to 61 years old. Each comparable has a full basement; three have fireplaces; and one has central air conditioning. The dwellings have living areas that contain 1,707 to 1,997 square feet and have an improvement assessment ranging from \$20.08 to \$22.54 per square foot. The subject property has an improvement assessment of \$30.54 per square foot. Based on this evidence, the appellant 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 support of the subject's assessment, the board of review offered

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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:	\$	15,860
IMPR.:	\$	36,267
TOTAL:	\$	52,127

Subject only to the State multiplier as applicable.

PTAB/BRW

property characteristic sheets and a spreadsheet detailing two suggested comparable properties that are located approximately one-half to three-quarter mile from the subject. The comparables are two-story masonry or frame and masonry dwellings that are 25 or 54 years old. Both comparables have full, unfinished basements; a fireplace; and a garage, either one-car or two-car. One of the comparables has central air conditioning. The dwellings have living areas that contain 1,710 or 1,738 square feet, and improvement assessments of \$30.64 or \$32.60 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 warranted. 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 overcome this burden.

Both parties presented assessment data on a total of seven equity comparables. Both of the board of review's comparables differed significantly in location from the subject, and comparable two also differed substantially in age from the subject. As a result, the board of review's comparables received reduced weight in the Board's analysis. The appellant's comparables were very similar to the subject in age, location, and most physical characteristics. These comparables had improvement assessments of \$20.08 to \$22.54 per square foot. The subject's improvement assessment of \$30.54 per square foot falls well above the level established by these comparables. 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 not supported by the most comparable properties contained in the record and a reduction in the subject's assessment is warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence, and a 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



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.