

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Thomas Frei
DOCKET NO.: 04-26256.001-R-1
PARCEL NO.: 05-34-404-005-0000

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

The subject property consists of an 82-year-old, two-story, single-family dwelling of stucco construction containing 2,092 square feet of living area and located in New Trier Township, Cook County. Features of the residence include two and one-half bathrooms, a partial-unfinished basement, air-conditioning, two 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, a copy of a plat map, photographs of 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 consist of two-story, single-family dwellings of stucco or masonry construction located within one block of the subject. Three comparables are located on the same street as the subject. The improvements range in size from 1,960 to 2,138 square feet of living area and range in age from 76 to 101 years. The comparables contain two or two and one-half bathrooms, a full-unfinished basement, a fireplace and a two-car or three-car garage. Two comparables have air-conditioning. The

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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: \$ 17,640
IMPR.: \$ 55,856
TOTAL: \$ 73,496

Subject only to the State multiplier as applicable.

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improvement assessments range from \$24.07 to \$26.69 per square foot of living area.

At hearing, the appellant's attorney argued that the appellant's comparables are similar to the subject in size, location and amenities. Based on the evidence submitted, the appellant requested a total assessment of \$70,408, with an improvement assessment of \$52,768 or \$25.23 per square foot of living area and a land assessment to remain unchanged at \$17,640.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$124,500. The subject's improvement assessment is \$106,860 or \$51.08 per square foot of living area. The board's evidence disclosed that the subject sold in July 2001 for a price of \$1,245,000.

Also, the board submitted a list of properties that sold which included the subject's July 2001 sale, however, descriptions of the other sale properties were not provided. In addition, the board of review provided a copy of the subject's property characteristic printout.

At hearing, the board's representative stated that the subject's assessed valuation is in line with the July 2001 purchase price of \$1,245,000. 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 indicating that the board of review did not submit any equity comparables in opposition to the appellant's inequity contention.

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 overcome this burden. The Board finds the appellant's four comparables to be similar to the subject in improvement size, age, amenities and location and have improvement assessments ranging from \$24.07 to \$26.69 per square foot of living area. The subject's per square foot improvement assessment of \$51.08 falls well above the range established by these properties. In support of its assessment, the board of review only pointed to the subject's 2001 sale but did not address the appellant's equity contention. Therefore,

based on a review of the assessment comparables contained in the record, the Property Tax Appeal Board finds 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: 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.