

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Tara Steinschneider
DOCKET NO.: 04-26429.001-R-1
PARCEL NO.: 17-06-121-048-0000

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

The subject property is improved with a three-story, masonry exterior constructed multi-family dwelling that contains 6,075 square feet of living area. The dwelling is 102 years old and consists of five apartment units. The building also features a full unfinished basement. The property is located in the 1300 block of N. Hoyne in Chicago, West Chicago Township, Illinois.

The parties presented no objection to a decision in this matter being rendered on the evidence submitted in the record. Therefore, the decision of the Board contained herein shall be based upon the evidence contained in and made a part of this record.

The appellant contends assessment inequity in the assessment of the subject's improvements as the basis of the appeal; no dispute was raised as to the land assessment. In support of this equity argument, the appellant provided descriptions and assessment information of four comparable properties; also submitted was documentation of appellant's appeal filed with the Cook County Board of Review that included photographs of the subject and of three of the four comparable properties described in the appellant's grid analysis.

The comparables all have the same neighborhood code assigned by the assessor as the subject property and all the properties are located on either the 1100 or 1300 block of the same street as the subject property. The comparables were described as being improved with three-story masonry exterior constructed multi-family dwellings that were either 102 or 105 years of age. Two

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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:	\$	5,283
IMPR.:	\$	61,783
TOTAL:	\$	67,066

Subject only to the State multiplier as applicable.

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of the properties consisted of three apartment units; the other two properties consisted of six apartment units. The buildings ranged in size from 4,317 to 6,774 square feet of living area. Each of the buildings had a full unfinished basement and one of the properties included a two-car detached garage. These properties had improvement assessments that ranged from \$39,473 to \$66,126 or from \$9.14 to \$10.17 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$59,535 or \$9.80 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property totaling \$87,689 was disclosed. The subject has an improvement assessment of \$82,406 or \$13.56 per square foot of living area.

To demonstrate that the subject property was being equitably assessed, the board of review submitted assessment information and descriptions on three comparable properties. The comparables had the same neighborhood code assigned by the assessor as the subject property. Also, the property index numbers for the comparables indicate they are located in somewhat close proximity to the subject. The comparables were each improved with a three-story, masonry exterior constructed multi-family dwelling. Each of the dwellings consisted of three apartments; the buildings ranged in size from 3,618 to 3,975 square feet of living area. Each of the buildings had a full basement, one of which was finished as a formal recreation room. One of the properties included central air conditioning. Each of these properties also had either one or two-car detached garages. The comparables ranged in age from 99 to 113 years old. These comparables had improvement assessments ranging from \$50,893 to \$55,815 or from \$13.75 to \$14.07 per square foot of living area. 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 the appeal. The Board further finds that the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Having considered the evidence presented, the

Board concludes that the appellant has met this burden and thus finds a reduction is warranted.

The record contains information on seven comparable properties. The board of review's comparables were similar in style, but somewhat less similar in location. Moreover, the board of review's comparables were no larger than 3,975 square feet as compared to the subject at 6,075 square feet and each comparable presented by the board of review consisted of only three apartment units as compared to the subject's five units. Each of the board of review's comparable properties included a detached garage, whereas the subject property had no garage. In contrast, all four properties presented by the appellant were similar to the subject in location, age, and style; two of the comparables were closest in size to the subject at 5,884 and 6,774 square feet of living area, respectively, and had improvement assessments of \$10.17 and \$9.76 per square foot of living area, respectively. The Board finds these two comparables presented by the appellant were more similar to the subject as compared to the board of review's comparables. Appellant's comparable number 4 was the most similar comparable in size; this comparable had an improvement assessment of \$59,824 or \$10.17 per square foot of living area. The subject property had an improvement assessment of \$13.56 per square foot of living area, above the range of the most similar comparables contained in the record. The Board finds this evidence demonstrates the subject dwelling has been inequitably assessed.

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: February 29, 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

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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.