

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kevin Kolton
DOCKET NO.: 04-26451.001-R-1 through 04-26451.004-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Kevin Kolton, 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 a split-level single family dwelling of masonry construction that contains 2,039 square feet of living area. Features of the dwelling include a partial basement finished with a recreation room, and a two-car garage. The subject property is composed of four parcels with approximately 11,500 square feet of land area.

The appellant argued, in part, unequal treatment in the assessment process. In support of this argument the appellant submitted assessment information on three comparables that were improved with split-level dwellings of frame and masonry construction that ranged in size from 1,485 to 2,053 square feet of living area. The comparable dwellings ranged in age from 43 to 50 years old. Each comparable had a partial or full basement with a recreation room, two comparables had central air conditioning, two comparables had fireplaces and each comparable had a two-car garage. These properties had improvement assessments ranging from \$33,540 to \$44,888 or from \$19.70 to \$23.18 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$35,260 or \$17.29 per square foot of living area.

The appellant also argued the subject property is being assessed for more land than it actually has. In support of this argument the appellant submitted a copy of a survey disclosing the subject property measured 182.65 feet by 62.96 feet for a total land area of approximately 11,500 square feet. The appellant asserted that the assessor is assessing the subject as having 13,106 square feet, which is 1,606.36 square feet more than the subject actually has. The appellant noted the assessor increased 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:

Table with 5 columns: Docket No., Parcel No., Land, Impr., Total. It lists four parcels with their respective assessed values for land and improvements, totaling \$29,926 each for the first two parcels and \$2,548 each for the last two.

Subject only to the State multiplier as applicable.

size on parcel 05-07-416-037 (037) from 1,456 square feet in 2003 to 3,096 square feet in 2004. Based on this evidence the appellant requested the land assessment on parcel 037 be reduced from \$6,192 to \$2,980.

The board of review submitted its "Board of Review Notes on Appeal" and copies of the subject's property characteristic sheets wherein the final assessment of the subject totaling \$74,622 was disclosed. The subject property had an improvement assessment of \$48,410. The board of review indicated the subject dwelling is a two-story dwelling with 2,629 square feet of living area resulting in an improvement assessment of \$18.41 per square foot of living area. The property characteristic sheet indicated the subject property received a home improvement exemption in the amount of \$43,929 in 2005. The property characteristic sheets also indicate the subject property was being assessed for a total land area of 13,106 square feet. The board of review also submitted a copy of the documentation submitted by the appellant to the board of review when the assessment complaint was filed at the county level. This documentation included copies of the subject's property characteristic sheets wherein the property was described as a split-level dwelling with 2,039 square feet.

To demonstrate the subject property is being equitably assessed, the board of review submitted descriptions and assessment information on four, two-story masonry or frame and masonry dwellings that range in size from 2,330 to 2,878 square feet of living area. The comparables ranged in age from 25 to 48 years old. Each comparable had a partial basement, central air conditioning, one fireplace and a 1, 2 or 3-car garage. These properties had improvement assessments ranging from \$56,636 to \$73,856 or from \$23.88 to \$26.18 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 the evidence in the record supports a reduction in the subject's assessment.

The Board first finds the subject property, as of January 1, 2004, was a split-level dwelling with 2,039 square feet of living area. This size estimate is supported by the documentation submitted by the appellant and the board of review. The record disclosed the initial assessment complaint filed by the appellant with the board of review included the 2004 property characteristic sheets for the subject indicating the property is a split-level dwelling with 2,039 square feet. In the appeal before the Property Tax Appeal Board, the board of review submitted property characteristic sheets disclosing that in 2005 the subject was classified as a two-story dwelling with 2,629 square feet. The property characteristic sheet also disclosed the subject had a home improvement exemption in 2005. This record indicates the subject dwelling was expanded during 2004.

Based on this record, the Board finds the subject was a split-level dwelling with 2,039 square feet as of January 1, 2004.

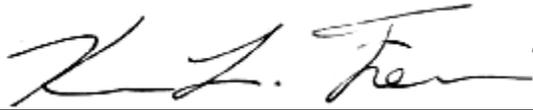
The appellant contends, in part, assessment equity as the basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board 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 met this burden of proof and a reduction in the improvement assessment on this basis is warranted.

The Board finds comparables 1 and 2 submitted by the appellant were most similar to the subject in style, size, age and features. These two comparables were split-level dwellings that contained either 1,703 or 2,053 square feet of living area and were 46 or 50 years old. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These two comparables had improvement assessments of \$33,540 and \$44,888 or \$19.70 and \$21.87 per square foot of living area, respectively. The subject's improvement assessment of \$48,410 or \$23.75 per square foot of living area is above the range established by these most similar comparables. In conclusion, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's improvement assessment is warranted.

The appellant also argued the subject's land assessment was excessive due to being assessed for more land than it actually has. The Board finds the appellant submitted a survey disclosing the subject property has approximately 11,500 square feet of land area. The evidence further disclosed the subject is being assessed as having 13,106 square feet and is being valued at \$12.50 per square foot of land area. The board of review did not submit any evidence challenging the appellant's argument with respect to the subject's land area. The Board finds the best evidence of the subject's land size was submitted by the appellant, which supports a reduction to the subject's land assessment commensurate with the appellant's request.

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.

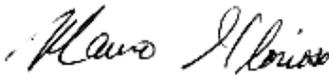
Chairman



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: April 24, 2009



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.