

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Edgar Jannotta
DOCKET NO.: 04-26480.001-R-2
PARCEL NO.: 05-08-400-026-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Edgar Jannotta, the appellant, by attorney Mitchell L. Klein of Schiller, Klein & McElroy, P.C. of Chicago and the Cook County Board of Review (board).

The subject property consists of a 50-year-old, one-story single-family dwelling of masonry construction containing 3,349 square feet of living area and located in New Trier Township, Cook County. The residence contains four full bathrooms, a partial basement, air conditioning, a fireplace and a three-car garage.

The appellant's counsel appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered four suggested comparable properties located between a quarter to a mile and a half of the subject. These properties consist of one-story single-family dwellings of masonry or frame and masonry construction and range in age from 41 to 77 years. The comparables have three or four bathrooms with some half-baths and three with full or partial basements. Three homes are air-conditioned and all have fireplaces. Three properties have two-car garages. The comparables contain between 3,455 and 4,564 square feet of living area and have improvement assessments ranging from \$117,470 to \$167,086 or from \$30.00 to \$39.59 per square foot of living area. 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 final improvement assessment of \$239,087, or \$71.39 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered a property characteristic printout detailing 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: \$ 93,217
IMPR. \$156,783
TOTAL: \$250,000

Subject only to the State multiplier as applicable.

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subject. The board disclosed that the subject property was purchased for \$3,225,000 on August 30, 2000. The board offered no further information or evidence. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After hearing the testimony and considering the testimony, 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 PTAB places the most weight on the appellant's four comparables and finds these properties are similar to the subject with variations in location, age, construction and living area to be considered. The board submitted no equity evidence to support the subject's current assessment. The properties found similar to the subject have improvement assessments ranging from \$30.00 to \$39.59 per square foot of living area. The subject's per square foot improvement assessment of \$71.39 is above the range established by these properties. After considering the purchase price and the differences in the comparables' location, age, construction and living space when compared to the subject property, the Property Tax Appeal Board finds that 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.

As a result of this analysis, the PTAB finds the appellant did adequately demonstrate that the subject property 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



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: June 27, 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.