

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Lucille Frimml
DOCKET NO.: 04-26512.001-R-1
PARCEL NO.: 17-08-129-005-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Lucille Frimml, the appellant, by attorney Melissa K. Whitley of Marino & Associates in Chicago, and the Cook County Board of Review (board).

The subject property consists of a 135-year-old, two-story, multi-family dwelling of frame construction containing 2,070 square feet of living area and situated on a 2,088 square foot parcel. Features of the building include two full bathrooms and a full-unfinished basement.

The appellant, through counsel, appeared before the PTAB 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 three properties suggested as comparable to the subject. The appellant also submitted a one-page brief, 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 three suggested comparables consist of two-story, multi-family dwellings of frame or masonry construction located within 1.5 miles of the subject. The improvements range in size from 2,070 to 2,856 square feet of living area and range in age from 90 to 125 years. The comparables contain two or three full bathrooms and a full-unfinished basement. Two comparables have a one-car garage. The improvement assessments range from \$7.54 to \$9.64 per square foot of living area.

At hearing, the appellant's attorney argued that the appellant's comparables are similar to the subject and should be considered as such by the PTAB. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

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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: \$ 3,543
IMPR.: \$ 27,983
TOTAL: \$ 31,526

Subject only to the State multiplier as applicable.

PTAB/rfd6891

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$32,691. The subject's improvement assessment is \$29,148 or \$14.08 per square foot of living area. In support of the assessment, the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The four suggested comparables are improved with two-story, multi-family dwellings of frame construction located within eight blocks of the subject. The improvements range in size from 1,848 to 2,020 square feet of living area and range in age from 115 to 135 years. The comparables contain two full bathrooms and a full-unfinished. The improvement assessments range from \$14.73 to \$15.68 per square foot of living area.

At hearing, the board's representative stated that the board's comparables are similar to the subject in size, design, age, amenities and location and indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

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 PTAB finds the appellant has overcome this burden.

Regarding the inequity claim, the PTAB finds the appellant's comparable two and the board of review's comparables to be the most similar properties to the subject in the record. These five properties are similar to the subject in improvement size, amenities, age and location and have improvement assessments ranging from \$8.80 to \$15.68 per square foot of living area. The subject's per square foot improvement assessment of \$14.08 falls within the range established by these properties. The PTAB finds the appellant's remaining comparables less similar to the subject in size and/or exterior construction. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

At the hearing, the appellant's attorney provided information indicating the subject received an improvement reduction in 2005 from the Cook County Assessor. A copy of the Cook County Assessor's decision disclosed a 2005 improvement reduction from \$29,148 to \$27,983 for the subject.

"A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979)." Therefore, the PTAB finds that based on the Cook County Assessor's 2005 non-triennial assessment correction it is appropriate to reduce the appellant's 2004 improvement assessment to \$27,983.

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.



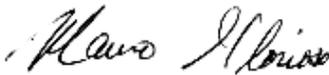
Chairman



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 19, 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.