

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Susan Cozzens
DOCKET NO.: 04-26531.001-R-1
PARCEL NO.: 05-27-113-039-0000

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

The subject property consists of a six-year-old, two-story, single-family dwelling of masonry construction containing 5,405 square feet of living area and situated on an 18,592 square foot parcel. Features of the home include four full bathrooms, two half-baths, a full-unfinished basement, air-conditioning, three fireplaces and a three-car attached garage. The subject is located in New Trier Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the subject 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, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables range in lot size from 20,150 to 24,125 square feet and are located within a one-half mile radius of the subject. The improvements consist of two-story, single-family dwellings of masonry construction that range in age from two to 74 years and in improvement size from 6,102 to 6,510 square feet of living area. The comparables contain from four to five full bathrooms, a finished or unfinished basement, air-conditioning, from two to six fireplaces and a two-car or three-car attached garage. The improvement assessments range from

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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: \$ 57,263
IMPR.: \$ 187,737
TOTAL: \$ 245,000

Subject only to the State multiplier as applicable.

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\$20.60 to \$29.13 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$272,131. The subject's improvement assessment is \$214,868 or \$39.75 per square foot of living area. In support of the assessment, the board of review submitted property characteristic printouts and descriptive data on two properties suggested as comparable to the subject. The suggested comparables are improved with two-story, 68 or 100-year-old, single-family dwelling of masonry or frame and masonry construction with the same neighborhood code as the subject. The lot sizes contain 26,250 and 33,000 square feet and the improvements contain 5,824 and 6,144 square feet of living area. The comparables contain three or four full bathrooms, three or four fireplaces and a finished or unfinished basement. One comparable contains air-conditioning and one comparable has a three-car garage. The improvement assessments are \$75.68 or \$38.12 per square foot of living area, respectively. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a one-page letter asserting that the board of review's two comparables contain larger lot sizes, have been extensively renovated and are located in more desirable locations as compared to the subject.

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 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 comparables two, three and four to be the most similar properties to the subject in the record. These three properties are similar to the subject in age, type of construction, amenities and location and have improvement assessments ranging from \$24.75 to \$29.13 per square foot of living area. The subject's per square foot improvement assessment of \$39.75 falls above the range established by these properties. However, along with other differences, the Board finds the appellant's comparables to be somewhat larger in size of living area as compared to the subject. After considering

adjustments for size, as well as other differences in the appellant's comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the most similar properties contained in the record. The remaining comparables are accorded less weight because they differ from the subject in lot size, improvement size, age and/or location.

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 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: April 1, 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.