

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Sudhakar D. & Neela S. Deshmukh  
DOCKET NO.: 04-26634.001-R-1  
PARCEL NO.: 05-28-302-041

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Sudhakar D. & Neela S. Deshmukh, the appellants; and the Cook County Board of Review.

The subject property consists of a 7,287 square foot parcel improved with an 81-year old, two-story, masonry, single-family dwelling. The improvement contains 2,662 square feet of living area with a partial basement, three full and one half-bathroom, three fireplaces, central air conditioning and a two-car garage. The appellants' pleadings argued that there was unequal treatment in the assessment process of both the land and the improvement as the bases of this appeal.

In support of equity argument, the appellants presented evidence of assessment data, descriptions, and some photographs on six properties reflected on two grids. They are located within a two-block radius of the subject. The four properties with descriptive data indicated that they are improved with a two-story, masonry, stucco or frame and masonry, single-family dwelling. They range: in baths from two and one half-baths to three and one half-baths; in age from 65 to 106 years; in size from 2,250 to 2,369 square feet of living area; and in improvement assessments from \$22.62 to \$26.28 per square foot. Amenities include a full basement and garage area, with three properties containing either a fireplace or air conditioning. Using the six suggested comparables, the land analysis reflected parcels that range in size from 7,938 to 9,150 square feet with land assessments that range from \$17,849 to \$23,789.

At hearing, the appellant, Neela Deshmukh, testified regarding the subject property and its neighborhood. She stated that neighboring properties were accorded a lower assessment than 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:	\$	18,946
IMPR.:	\$	60,235
TOTAL:	\$	79,181

Subject only to the State multiplier as applicable.

PTAB/KPP

subject property's which increased by 25% over the prior tax year. As to the land assessment issue, the appellant testified that the properties' land analysis reflects a square footage methodology for calculating a land assessment. She further testified that this data was given to her from the New Trier township assessor's office. This analysis reflected land assessments that ranged from \$2.04 to \$2.60 per square foot. Furthermore, she stated that her comparables are not located close to the lakefront. On the basis of this analysis, the appellants requested a reduction in the subject's assessment.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$84,427 was disclosed reflecting an improvement assessment of \$60,235 or \$22.63 per square foot of living area. In addition, an equity analysis consisting of three properties was offered as well as copies of property characteristic printouts for these properties. The suggested comparables are improved with a two-story, masonry, single-family dwelling with two and one-half baths. They range: in age from 65 to 68 years; in size from 2,411 to 2,780 square feet of living area; and in improvement assessments from \$23.50 to \$25.75 per square foot. Amenities include: a full basement; air conditioning; one to two fireplaces; and a two-car garage. The land parcels range in size from 6,588 to 7,420 square feet with land assessments that range from \$17,128 to \$18,402, or from \$14.75 to \$16.25 per improved lot unit market price.

In comparison, the subject's printouts reflect that the subject's parcel contains 7,287 square feet, while accorded a land per improved unit price of \$20.75 per square foot indicating a land assessment of \$24,192.

At hearing, the board's representative had no personal knowledge of the proximity of the properties to the subject, whereas the appellant stated that they were approximately eight blocks from the subject. Moreover, the board's representative had no personal knowledge of how a property's land unit price was determined. Based on its analysis, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants submitted a grid comparing assessment data of the board's comparables to the subject. As to land assessment, the board's properties reflect a range from \$2.36 to \$2.60 per square foot of land. The subject has a land assessment of \$3.32 per square foot of land.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this 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 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.

As to the improvement assessment, the PTAB finds that the appellant has not met this burden and that a reduction in the subject's improvement assessment is not warranted.

In totality, the parties submitted nine equity comparables. The PTAB finds that the board of review's comparables are most similar to the subject. Appellant's comparables #5 and #6 are accorded diminished weight due to the absence of descriptive data. The remaining comparables were accorded less weight due to a disparity in exterior construction, improvement age and/or improvement size. The board's comparables range: in age from 65 to 68 years; in size from 2,411 to 2,780 square feet of living area; and in improvement assessments from \$23.50 to \$25.75 per square foot. In comparison, the subject's assessment stands at \$22.63 per square foot of living area, which is below the range established by these comparables. The PTAB also notes that the subject's improvement assessment is situated at the low end of the range established by the appellant's comparables, as well.

As to the land assessment, the PTAB finds that the evidence has demonstrated an inequity and that a reduction in the subject's land assessment is warranted. The board's comparables contain land parcels that range in size from 6,588 to 7,420 square feet with land assessments that range from \$17,128 to \$18,402, or from \$14.75 to \$16.25 per improved lot unit market price.

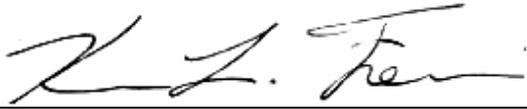
In comparison, the subject's printouts reflect that the subject's parcel contains 7,287 square feet, while accorded a value per improved lot unit market price of \$20.75 per square foot indicating a land assessment of \$24,192. The subject's unit price is above the range established by the board's comparables.

The PTAB further finds that the evidence has demonstrated that the subject's land assessment is in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's land assessment 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: December 7, 2007



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.