

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Caryn Rosen Adelman
DOCKET NO.: 04-26645.001-R-1
PARCEL NO.: 05-17-307-038-0000

The parties of record before the Property Tax Appeal Board are Caryn Rosen Adelman, the appellant, by attorney Mendy Pozin of Northbrook, and the Cook County Board of Review.

The subject property consists of an 85-year-old, two-story, average condition, single-family dwelling of frame and masonry construction containing 6,651 square feet of living area and located in New Trier Township, Cook County. Features of the home include four full bathrooms, two half-baths, a full-unfinished basement, air-conditioning, seven fireplaces and a three-car detached garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board 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 four properties suggested as comparable to the subject. The appellant also submitted photographs of 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 consist of two-story, average condition, single-family dwellings of stucco, frame or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 6,154 to 6,988 square feet of living area and range in age from 83 to 99 years. The comparables contain from three and one-half to seven full bathrooms, a finished or unfinished basement and from two to four fireplaces. Three comparables contain air-conditioning as well as a two-car or three-car garage. The improvement assessments range from \$12.01 to \$18.90 per square foot of living area.

(Continued on Next Page)

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: \$ 61,299
IMPR.: \$ 133,701
TOTAL: \$ 195,000

Subject only to the State multiplier as applicable.

PTAB/rfd5495

At hearing, the appellant's attorney argued that the appellant's comparables, like the subject, are in average condition, whereas, the board's comparables are in above average condition. The appellant's attorney also argued that the board's comparable one is newer construction. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$200,970. The subject's improvement assessment is \$139,671 or \$21.00 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The three suggested comparables are improved with two-story, above average condition, single-family dwellings of stucco or masonry construction located within the same survey block as the subject. The improvements range in size from 6,419 to 7,399 square feet of living area and range in age from 41 to 88 years. The comparables contain from four and one-half to seven full bathrooms, a full-finished or unfinished basement, air-conditioning, from two to five fireplaces and a three-car garage. The improvement assessments range from \$28.31 to \$28.71 per square foot of living area.

At hearing, the board's representative 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 Board finds the appellant has overcome this burden.

The Board finds the appellant's four comparables to be somewhat similar to the subject. They are similar to the subject in improvement size, age and design and have improvement assessments ranging from \$12.01 to \$18.90 per square foot of living area. The subject's per square foot improvement assessment of \$21.00 falls above the range established by these properties. However, along with other differences, the Board finds three of the comparables to be inferior to the subject in construction. In

addition, the comparables are inferior overall to the subject in number of bathrooms, garages and fireplaces. After considering adjustments, 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 similar properties contained in the record. The board of review's comparables are accorded less weight because they differ from the subject in improvement size, condition and/or age.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling 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: 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.