

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Beth Groebe
DOCKET NO.: 04-26887.001-R-1
PARCEL NO.: 05-21-414-020-0000

The parties of record before the Property Tax Appeal Board are Beth Groebe, the appellant, by attorney Timothy J. Hammersmith of Masuda, Funai, Eifert & Mitchell, Ltd. of Chicago and the Cook County Board of Review.

The subject property consists of an 89-year-old, two-story single-family dwelling of masonry construction containing 3,456 square feet of living area and located in New Trier Township, Cook County. The residence contains three and one-half bathrooms, a full basement, air conditioning, fireplaces and a two-car garage.

The appellant, through 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 three suggested comparable properties located within one half to one mile of the subject. These properties consist of two-story single-family dwellings of masonry or frame construction and range in age from 82 to 90 years. The comparables have two or three bathrooms with some half-baths and no evidence of basements. Two homes are air-conditioned and all have fireplaces and garages. The comparables contain between 2,514 and 3,300 square feet of living area and have improvement assessments ranging from \$37,257 to \$62,847 or from \$11.29 to \$21.80 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$80,967, or \$23.43 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered four suggested comparable properties located within a quarter mile of the subject. The comparables consist of two-story single-family dwellings of masonry construction and range in age from 78 to 79 years. The comparables contain two or three bathrooms with half-baths, with full basements, one finished; all have air conditioning,

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$ 26,700
IMPR. \$ 80,967
TOTAL: \$107,667

Subject only to the State multiplier as applicable.

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fireplaces and two have two-car garages. The comparables range in size from 2,658 to 2,978 square feet of living area and have improvement assessments of between \$69,758 and \$72,712 or from \$24.42 to \$25.73 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

In rebuttal the appellant submitted an additional three properties as comparables. The PTAB finds these comparables are new evidence and will not be entered as evidence. The closing date for evidence was March 23, 2006.

After hearing the testimony and considering the evidence, the PTAB 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. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

The PTAB finds both parties submitted a total of six suggested comparables that are somewhat similar to the subject. The PTAB finds none of these six comparables sufficiently similar to effect a change in the subject's assessment. The six properties have improvement assessments ranging from \$11.29 to \$25.73 per square foot of living area. The subject's per square foot improvement assessment of \$23.43 is within this range of properties. The six comparables carry little weight because they differ substantially from the subject in living area or construction materials. After considering the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no 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: October 31, 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.