

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: George Lyman
DOCKET NO.: 04-27146.001-R-1
PARCEL NO.: 05-18-216-023-0000

The parties of record before the Property Tax Appeal Board (PTAB) are George Lyman, the appellant, by attorney Stephanie Park of Chicago, and the Cook County Board of Review (board).

The subject property consists of a four-year-old, two-story, average condition, single-family dwelling of frame construction containing 2,921 square feet of living area and located in New Trier Township, Cook County. Features of the residence include a full-finished basement, three and one-half bathrooms, air-conditioning, two fireplaces and a two-car detached garage.

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 eight properties suggested as comparable to the subject. The appellant also submitted a two-page brief, a photograph of the subject and a copy of the board of review's decision. Based on the appellant's documents, the eight suggested comparables consist of two-story, single-family dwellings of frame, masonry or frame and masonry construction. Five of the comparables are located on the same street and within two blocks of the subject. The improvements range in size from 2,627 to 3,518 square feet of living area and range in age from four to fifteen years. The comparables contain two and one-half or three and one-half bathrooms, a full-finished or unfinished basement, air-conditioning and one or three fireplaces. Seven comparables contain a multi-car garage. The improvement assessments range from \$23.47 to \$35.42 per square foot of living area.

At hearing, the appellant's attorney argued that the eight suggested comparables provided by the appellant are similar to the subject and have the same neighborhood code as the subject.

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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: \$ 17,172
IMPR.: \$ 111,328
TOTAL: \$ 128,500

Subject only to the State multiplier as applicable.

PTAB/rfd6647

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 \$128,500. The subject's improvement assessment is \$111,328 or \$38.11 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 comparables consist of two-story, four-year-old, single-family dwellings of frame construction located on the same street and within one block of the subject. Two of the comparables are in above average condition and one comparable is in average condition. The improvements range in size from 2,724 to 2,997 square feet of living area. The comparables contain two and one-half or three and one-half bathrooms, a full-unfinished basement, air-conditioning, one or two fireplaces and a one-car or two-car garage. The improvement assessments range from \$43.07 to \$45.78 per square foot of living area.

At hearing, the board's representative stated that the board's three 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 not overcome this burden.

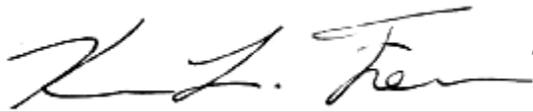
The PTAB finds the appellant's comparables two and three and the board of review's comparable three to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, amenities, age and exterior construction. In addition, they are located on the same street and within two blocks of the subject and have improvement assessments ranging from \$26.67 to \$43.07 per square foot of living area. The subject's per square foot improvement assessment of \$38.11 falls within the range established by these properties. The PTAB finds the appellant's remaining comparables less similar to the subject in improvement size and/or exterior construction. The board's remaining comparables are accorded less weight because unlike the subject, they are in above average condition. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject,

the PTAB finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

As a result of this analysis, the PTAB finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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.

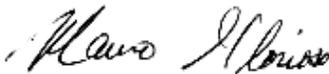
Chairman



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 24, 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.