

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Aaron Stal  
DOCKET NO.: 04-27224.001-R-1  
PARCEL NO.: 14-33-314-077-0000  
TOWNSHIP: NORTH

The parties of record before the Property Tax Appeal Board (PTAB) are Aaron Stal, the appellant, by attorney Michael E. Crane of Crane and Norcross of Chicago, and the Cook County Board of Review (board).

The subject property consists of a 17-year-old, two-story, two-unit apartment building of masonry construction containing 2,807 square feet of living area and located in North Township, Cook County. The apartment property includes two and one half bathrooms, a full basement with an apartment, air conditioning, a fireplace and a two-car garage.

The appellant, through counsel, submitted evidence before the PTAB 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 a quarter mile of the subject. These properties consist of two or three-story, two or three-unit buildings of masonry, frame or frame and masonry construction and range in age from 115 to 122 years. The comparables include three or four bathrooms, one with a full basement and all sites have a one or two-car garage. The comparables contain between 3,824 and 5,163 square feet of living area and have improvement assessments ranging from \$56,135 to \$65,832 or from \$13.78 to \$12.73 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" that reflect the subject's total assessment of \$74,216. The subject's final improvement assessment of \$58,664, or \$20.90 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered three suggested comparable properties located within three blocks of the subject.

(Continued on Next Page)

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: \$15,552  
IMPR. \$58,664  
TOTAL: \$74,216

Subject only to the State multiplier as applicable.

PTAB/TMcG.

The comparables consist of two or three-story, two or three-unit buildings of masonry construction. The comparables range in age from 110 to 127 years and all have full basements. They have three bathrooms and one site has a two-car garage. The comparable properties contain between 2,880 and 3,150 square feet of living area with improvement assessments ranging from \$60,548 to \$68,004 or from \$21.02 to \$21.59 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

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 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 failed to overcome this burden.

The PTAB finds both the board's and the appellant's comparables show some similarities to the subject, but the six comparables differ substantially from the subject in building age. These properties have improvement assessments ranging from \$12.73 to \$21.59 per square foot of living area. The subject's per square foot improvement assessment of \$20.90 is within this range of properties. The Board finds because of the age difference between the subject and the comparables there is no basis for comparability. After considering the age difference in the suggested comparables when compared to the subject property, the PTAB finds the evidence is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the PTAB finds the appellant did not adequately demonstrate that the subject apartment building 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 are 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: September 28, 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.