

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Yale Eisen
DOCKET NO.: 04-27542.001-R-1
PARCEL NO.: 05-29-413-006-0000

The parties of record before the Property Tax Appeal Board are Yale Eisen, the appellant, by attorney Herbert Rosenberg of Schoenberg, Finkle, Newman & Rosenberg, Chicago, and the Cook County Board of Review.

The subject property consists of a ten-year-old, two-story style single-family dwelling of frame construction containing 3,010 square feet of living area and located in New Trier Township, Cook County. Featuring amenities such as air conditioning, two fireplaces and a two and one-half car garage, the subject is constructed on a concrete slab foundation.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing four suggested comparable properties located on the same street as the subject. These properties consist of two-story style single-family dwellings of frame, masonry or frame and masonry construction from 12 to 56 years old. The comparable dwellings contain two or three full baths, half baths, basements, fireplaces and have garages; one also has air conditioning. The comparables range in size from 2,974 to 3,256 square feet of living area and have improvement assessments ranging from \$18.03 to \$22.71 per square foot of living area. The appellant's attorney argued that as these properties are similar to the subject in location and size with lower improvement assessments, the subject's improvement assessment should be reduced. A copy of the subject's 2004 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

(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:	\$	16,492
IMPR.:	\$	82,938
TOTAL:	\$	99,430

Subject only to the State multiplier as applicable.

PTAB/lbs/070534

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$82,938, or \$27.55 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located within three block of the subject, two of which are on the same street as the subject. The comparables consist of two-story style single-family dwellings of frame construction from seven to ten years old. The comparables contain from two to five full baths, basements and air conditioning; three have half baths; three have fireplaces; and three have garages. These properties range in size from 2,470 to 3,035 square feet of living area and have improvement assessments ranging from \$27.98 to \$32.47 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 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 failed to overcome this burden.

The Property Tax Appeal Board finds that of the eight properties submitted by the parties as comparable to the subject the appellant's comparable number one and the board of review's comparables are the most similar to the subject in the record. These five properties are similar to the subject in age, size, construction type and location. The properties found the most similar to the subject have improvement assessments ranging from \$20.75 to \$32.47 per square foot of living area. The subject's per square foot improvement assessment of \$27.55 falls within the range established by these properties. Further, the Board finds the subject's per square foot improvement assessment is lower than four of the five properties found the most similar. The Board places little weight on the appellant's remaining three properties. Although located on the same street as the subject, these properties are substantially older than the subject; from approximately 37 to 46 years older and substantially inferior in age to the ten year old subject. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's

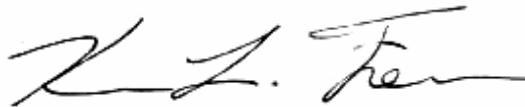
per square foot improvement assessment is supported by the properties contained in the record.

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

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 26, 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.