

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Helen Roskie
DOCKET NO.: 04-27813.001-R-1
PARCEL NO.: 08-26-402-012-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Helen Roskie, the appellant, by attorney Edward P. Larkin of Park Ridge, and the Cook County Board of Review (board).

The subject property consists of a 51-year-old, one-story, single-family dwelling of frame construction containing 1,338 square feet of living area and situated on a 71,177 square foot parcel. Features of the home include one and one-half bathroom, a full-unfinished basement, a fireplace and a one-car attached garage. The subject is located in Elk Grove Township, Cook County.

The appellant, through counsel, appeared before the PTAB arguing unequal treatment in the assessment process of the subject's land 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 three-page brief, Cook County Assessor's Internet Database sheets for the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the eight suggested comparables consist of improved residential parcels located within six blocks of the subject. The comparables range in size from 19,776 to 26,136 square feet with land assessments ranging from \$4,746 to \$6,272 reflecting market values ranging from \$29,663 to \$39,200 or \$1.50 per square foot. The subject's land assessment is \$31,317 reflecting a market value of \$195,731 or \$2.75 per square foot.

At hearing, the appellant's attorney argued that the appellant's comparables are all improved residential lots with the same use as the subject. Based on the evidence submitted, the appellant requested a reduction in the subject's land assessment.

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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: \$ 17,082
IMPR.: \$ 15,508
TOTAL: \$ 32,590

Subject only to the State multiplier as applicable.

PTAB/rfd6497

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$46,825, with \$15,508 or \$11.59 per square foot of living area apportioned to the improvement and \$31,317 apportioned to the land. In support of the assessment, the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with one-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,284 to 1,676 square feet of living area and range in age from 18 to 73 years. The improvement assessments range from \$13.37 to \$16.14 per square foot of living area. The three land comparables range in size from 20,280 to 156,489 square feet with land assessments ranging from \$6,489 to \$18,778 reflecting market values ranging from \$40,556 to \$117,362 or \$0.75 to \$2.00 per square foot.

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.

In rebuttal, the appellant's attorney submitted a one-page letter indicating that the board's three land comparables have a lower unit value than the subject.

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 overcome this burden.

The PTAB finds the eleven comparables submitted by both parties located within close proximity to the subject. The comparables range in size from 19,776 to 156,489 square feet with land assessments ranging from \$4,746 to \$18,778 reflecting market values ranging from \$29,663 to \$117,362 or \$0.75 to \$2.00 per square foot. The subject's per square foot market value of \$2.75 falls above the range established by these properties. 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 land assessment is not supported by the properties contained in the record.

As a result of this analysis, the PTAB finds the appellant has adequately demonstrated that the subject's land 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.



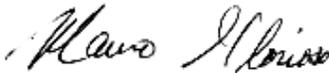
Chairman



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: March 20, 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.