

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Harry Demos  
DOCKET NO.: 04-28120.001-R-1  
PARCEL NO.: 13-12-416-008-0000

The parties of record before the Property Tax Appeal Board are Harry Demos, the appellant, by attorney Herbert Rosenberg of Schoenberg, Finkel, Newman & Rosenberg, Ltd., Chicago, and the Cook County Board of Review.

The subject property consists of a 66-year-old, one-story style single-family dwelling of frame and masonry construction containing 1,420 square feet of living area and located in Jefferson Township, Cook County. Features include one full bath, one half bath, a full basement and a one-car garage.

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 within one block of the subject. These properties consist of one-story style single-family dwellings of masonry or frame construction from 80 to 82 years old containing one or two full baths. All of the comparables have garages and one has a basement. The comparables range in size from 1,431 to 1,671 square feet of living area and have improvement assessments ranging from \$13.94 to \$15.62 per square foot of living area. A copy of the subject's 2004 board of review final decision was also included. Counsel argued the appellant's comparables are all located in close proximity to the subject as well as being similar to the subject in size and age. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$25,870, or \$18.22 per square foot of living area, was disclosed.

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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:	\$	5,954
IMPR.:	\$	22,500
TOTAL:	\$	28,454

Subject only to the State multiplier as applicable.

PTAB/lbs/070540

In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject, one of which is on the same street and block as the subject. The comparables consist of one-story style single-family dwellings of frame and masonry construction from 69 to 84 years old. Each comparable has one full bath and a basement. Two of the comparables also have garages. These properties range in size from 1,014 to 1,181 square feet of living area and have improvement assessments ranging from \$20.17 to \$21.57 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

In rebuttal, the appellant's counsel argued that the board of review's comparables are smaller in size than the subject and one of the board's comparables is located six blocks from the subject.

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 overcome this burden.

The Property Tax Appeal Board finds the most similar and places substantial weight three properties located on the same street and block as the subject, or the appellant's comparables one through three. These properties are not only located in close proximity to the subject but bear similarities to the subject when considering size, age and amenities. These properties found the most similar to the subject have improvement assessments ranging from \$14.03 to \$15.62 per square foot of living area. Of these three properties the Board places the most weight on the appellant's comparable number one, which is the most similar to the subject in size and amenities and has an improvement assessment of \$15.62 per square foot of living area. The Board accords the remaining comparables less weight due to proximity to the subject and/or disparities in size and amenities.

The subject's per square foot improvement assessment of \$18.22 is above the range established by the properties found the most similar. After considering adjustments and the differences in the suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment

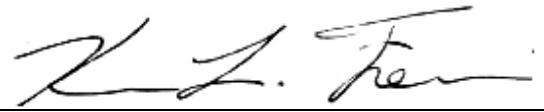
is not supported by the properties found the most similar to the subject.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling 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

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.