

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Meystel
DOCKET NO.: 03-30532.001-C-1
 04-28302.001-C-1
PARCEL NO.: 17-22-103-032

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Meystel, the appellant, by attorney Arnold G. Siegel in Chicago and the Cook County Board of Review.

The subject property consists of a 3,625 square foot parcel of vacant land. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis for this appeal.

The PTAB finds that these appeals are within the same assessment triennial, involve common issues of law and fact and a consolidation of the appeals would not prejudice the rights of the parties. Therefore, under the *Official Rules of the Property Tax Appeal Board, Section 1910.78*, the PTAB consolidates the above appeals.

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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:

| <u>DOCKET #</u> | <u>PIN</u> | <u>LAND</u> | <u>IMPRVMNT</u> | <u>TOTAL</u> |
|------------------|---------------|-------------|-----------------|--------------|
| 03-30532.001-C-1 | 17-22-103-032 | \$21,351 | \$0 | \$21,351 |
| 04-28302.001-C-1 | 17-22-103-032 | \$21,351 | \$0 | \$21,351 |

Subject only to the State multiplier as applicable.

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In support of the equity argument, the appellant submitted assessment data and descriptions of 20 properties suggested as comparable to the subject. A Sidwell map of the subject property's neighborhood, a black and white photograph of the subject, and a brief from the appellant's attorney were also submitted. The data in its entirety reflects that the properties are located within two blocks of the subject property. These suggested comparables range in land size from 837 to 17,100 square feet and in land assessment from \$2.93 to \$6.62 per square foot. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's assessment was \$53,934, or \$14.88 per square foot of land. The board also submitted raw sale information for a total of seven vacant properties suggested as comparable to the subject. These comparables are all located within the subject's market and range in size from 2,500 to 20,305 square feet. The lots sold from July 2001 to February 2005 for prices ranging from \$150,000 to \$2,725,000 or from \$60.00 to \$138.01 per square foot. As a result of its analysis, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a letter arguing that the land assessments for the suggested comparables submitted by the board of review evidence that the subject in over assessed. The appellant also submitted the property characteristic printouts for four of these properties listing the 2003 land assessments. In addition, the appellant argues the some of the board of review's comparables are not as comparable as the appellant's comparables due to location.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule 1910.65(b)*. Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395,

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169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

The parties presented assessment data on a total of 24 equity comparables. The PTAB finds the appellant's comparables are the most similar to the subject. These properties range in land size from 837 to 17,100 square feet and in land assessment from \$2.93 to \$6.62 per square foot. In comparison, the subject's improvement assessment of \$14.88 per square foot of living area falls above the range established by these comparables. The PTAB accorded less weight to the remaining comparables due to a disparity in location or lack of assessment information.

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that a reduction is warranted.

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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 1, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

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"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.