

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Thomas LaValle  
DOCKET NO.: 04-28371.001-R-1  
PARCEL NO.: 14-32-416-033-0000  
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Thomas LaValle, 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 ten-year-old, three-story style single-family dwelling of masonry construction containing 3,095 square feet of living area and located in North Chicago Township, Cook County. Features of the subject include three full baths, one half bath, a full basement, air conditioning, two fireplaces and a two and one-half 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 within five blocks of the subject, one of which is on the same street and block as the subject. These properties consist of two or three story style single-family dwellings of masonry or stucco construction from 13 to 20 years old. The comparable dwellings feature amenities such as two or three full baths, half baths, fireplaces and garages, two also have air conditioning. The comparables range in size from 2,836 to 3,200 square feet of living area and have improvement assessments ranging from \$23.62 to \$36.25 per square foot of living area. 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.

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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:	\$	13,632
IMPR.:	\$	144,227
TOTAL:	\$	157,859

Subject only to the State multiplier as applicable.

PTAB/lbs/070543

At the hearing, counsel argued the characteristics of the appellant's four comparables are similar to the subject and comparable number one is the most similar particularly when location is considered.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$144,227, or \$46.60 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 three suggested comparable properties located in the same coded assessment neighborhood as the subject, two of which are on the same street and block as the subject. The comparables consist of four or ten year old, three-story style single-family dwellings of masonry construction. The comparables feature amenities such as from two to four full baths, half baths, full basements, air conditioning, fireplaces and garages. These properties range in size from 3,188 to 4,080 square feet of living area and have improvement assessments ranging from \$47.65 to \$55.82 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 attorney suggested that the appellant's comparables are more similar to the subject than the board of review's properties in some features.

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 accords the three properties located on the same street and block as the subject the most weight and finds they are the most similar to the subject. These properties are masonry constructed three-story single family dwellings with amenities similar to the subject. The properties found the most similar when compared to the subject have improvement assessments ranging from \$36.25 to \$22.82 per square foot of living area. The subject's per square foot improvement assessment of \$46.60 falls below the range established by the properties found the most similar. Further, the Board finds the

subject's per square foot improvement assessment is lower than two of the three properties found the most similar. The Board accords the remaining four properties diminished weight due to disparities in age, size and/or amenities. 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 found the most similar.

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

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.