

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Anne Sloma
DOCKET NO.: 04-28782.001-C-1
PARCEL NO.: 09-10-300-023-0000

The parties of record before the Property Tax Appeal Board are Anne Sloma, the appellant, and the Cook County Board of Review.

The subject property is improved with a 19 year-old, three-story, brick, six-unit apartment building that contains 6,870 square feet of living area. The property is located in Des Plaines, Maine Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property's improvement was being inequitably assessed. The appellant submitted a grid analysis of three comparables located along the subject's street and block. The comparables are three-story, brick, six-unit apartment buildings that are 19 or 54 years old and contain 6,870 square feet of living area. The assessment figures supplied on the appellant's grid were for the 2007 assessment year. However, the appellant also submitted screen printouts from the Cook County Assessor's Office for the subject and the appellant's comparables that included 2006 assessment figures. The Property Tax Appeal Board notes 2006, 2005 and 2004 were in the same triennial assessment period for Maine Township. Therefore, the Board will use these 2006 assessments for the subject and the appellant's comparables in its analysis of this 2004 appeal. The comparables have 2006 improvement assessments of \$62,681 or \$62,797, or \$9.12 or \$9.14 per square foot of living area. The subject has a 2006 improvement assessment of \$60,269 or \$8.77 per square foot of living area.

The appellant also submitted a copy of the Property Tax Appeal Board's decision regarding the subject property the previous year under docket no. 03-23714.001-R-1. The appellant requested the assessment reduction in this prior year decision be carried forward in the instant appeal. Based on this evidence, the appellant requested a reduction in the subject's 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:	\$	3,600
IMPR.:	\$	60,269
TOTAL:	\$	63,869

Subject only to the State multiplier as applicable.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

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 not overcome this burden.

Regarding the appellant's contention that the assessment reduction granted by the Board for 2003 under docket no. 03-23714.001-R-1, the Board finds 2004 began a new triennial assessment cycle for Maine Township and the Board's decision cannot be automatically carried forward.

The Board finds the only evidence pertaining to the uniformity of the subject's assessment was submitted by the appellant. The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. The appellant provided three comparables located along the subject's street and block that were very similar to the subject in most respects. However, comparables 1 and 2 are 54 years old, whereas the subject and comparable 3 are 19 years old. Notwithstanding the significant age difference of two of the comparables when compared to the subject, the Board finds the appellant's comparables had improvement assessments of \$9.12 or \$9.14 per square foot of living area. The subject's improvement assessment of \$8.77 per square foot is below the appellant's own comparables.

Notwithstanding the board of review's failure to submit evidence in support of the subject's assessment, the Property Tax Appeal Board finds the appellant has not met her burden of proving unequal treatment in the assessment process 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.



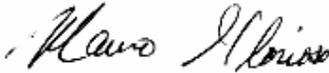
Chairman



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: January 23, 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.