

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Thomas Smith
DOCKET NO.: 05-20738.001-R-1
PARCEL NO.: 01-02-205-004-0000

The parties of record before the Property Tax Appeal Board are Thomas Smith, the appellant, by attorney Michael Reynolds of Rieff Schramm & Kanter, Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a two-story single family dwelling of frame construction containing 1,886 square feet of living area with a full unfinished basement and a two-car detached garage. The dwelling is approximately 99 years old.

The property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 04-20480.001-R-1. In that appeal, the Property Tax Appeal Board reached a decision reducing the assessment of the subject property to \$34,000 based upon equity and the weight of the evidence in the record as presented by the parties to the appeal.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant first argued the subject property has the incorrect Cook County classification code. The appellant contends the subject is improperly classified as a class 2-11 apartment building. The appellant asserted the dwelling has been converted to a class 2-05 single family dwelling. The appellant submitted an affidavit stating that prior to January 1, 2004, he had converted the property from a 2-unit apartment building to single family residence.

To demonstrate the subject was inequitably assessed the appellant submitted information on eight comparable properties described as two-story frame dwellings that range in age from 93 to 153 years old for consideration. The comparables were described as single family dwellings that range in size from 1,704 to 2,184 square feet of living area. The appellant did not disclose whether the comparables had basements. The analysis indicated that one comparable has central air conditioning, three comparables have a fireplace and seven comparables have a 1, 2, 2.5 or 3-car garage.

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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: \$ 5,924
IMPR.: \$ 28,076
TOTAL: \$ 34,000

Subject only to the State multiplier as applicable.

These properties have improvement assessments ranging from \$9.47 to \$15.35 per square foot of living area. The subject's improvement assessment is \$14.89 per square foot of living area. 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 assessment was disclosed. The "Notes on Appeal" and the subject's property record card indicated the subject was classified as a 2-05 property. The board of review presented descriptions and assessment information on three comparable properties consisting of 2-story frame constructed single-family dwellings that range in age from 107 to 119 years old. The dwellings range in size from 1,699 to 1,746 square feet of living area. Each of the comparables has a basement, each comparable has central air conditioning, one comparable has a fireplace and each comparable has a garage. These properties have improvement assessments ranging from \$15.13 to \$17.40 per square foot of living area. The board of review's evidence also indicated the subject property sold in November 2004 for a price of \$340,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds five comparables submitted by the appellant and the comparables submitted by the board of review most similar to the subject in size, age and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These eight comparables were improved with two-story single family dwellings that ranged in size from 1,699 to 2,058 square feet of living area and ranged in age from 93 to 119 years old. These comparables had improvement assessments that ranged from \$9.47 to \$17.40 per square foot of living area. The subject's improvement assessment of \$14.89 per square foot of living area is within this range. The record also indicated the subject sold in November 2004 for a price of \$340,000. After considering adjustments and the differences in both parties' comparables when compared to the subject and the November 2004 transaction, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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.

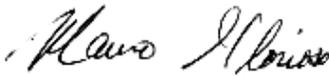
Chairman



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: April 24, 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.