

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Paul Carberry
DOCKET NO.: 05-21221.001-R-1
PARCEL NO.: 16-07-103-018-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Paul Carberry, the appellant, by attorney Mitchell L. Klein of Schiller, Klein & McElroy, P.C., Chicago, and the Cook County Board of Review (board).

The record disclosed that the subject property consists of two dwellings sited on a single 31,632 square foot parcel. The appellant's petition indicates that the single-family dwelling containing 996 square feet of living area is the subject of this appeal. The subject improvement consists of a 112-year-old, one-story, single-family dwelling of frame construction containing one full bathroom, air-conditioning and a four-car garage. The second dwelling consists of a two-story, 112-year-old, single-family dwelling of frame construction containing 5,622 square feet of living area with two full bathrooms, two half-baths, a full-finished basement, air-conditioning and a fireplace.

The appellant, through counsel, appeared before the PTAB arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a one-page brief, photographs of the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of one-story, single-family dwellings of frame construction located within the subject's neighborhood. The improvements range in size from 864 to 985 square feet of living area and range in age from 89 to 107 years. The comparables contain one full bathroom, an unfinished basement and a one-car or two-car garage. The improvement assessments range from \$15.61 to \$26.04 per square foot of living area.

(Continued on Next Page)

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: \$ 16,448
IMPR.: \$ 90,918
TOTAL: \$ 107,366

Subject only to the State multiplier as applicable.

PTAB/rfd6155

At hearing, the appellant's attorney argued that the appellant's comparables are similar to the subject and should be considered as such by the PTAB. Based on the evidence submitted, 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 total assessment of \$121,299 was disclosed. Of the total improvement assessment, \$39,868 or \$40.03 per square foot of living area is allocated to the improvement at issue in this appeal. The board submitted the subject's property characteristic printouts and copies of documentation from the board of review level complaint file. No other evidence was provided.

After hearing the testimony 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 Board finds the appellant's comparables to be the most similar properties to the subject in the record. These four properties are similar to the subject in size, age, amenities and location and have improvement assessments ranging from \$15.61 to \$26.04 per square foot of living area. The subject's per square foot improvement assessment of \$40.03 falls above the range established by these properties. The board of review failed to provide any evidence to refute the appellant's inequity argument. After considering adjustments, as well as other differences in the appellant's suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the most similar properties contained in the record.

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



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 31, 2008



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.