

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jakob Bachmeier
DOCKET NO.: 05-21334.001-R-1
PARCEL NO.: 02-28-105-013-0000

The parties of record before the Property Tax Appeal Board are Jakob Bachmeier, the appellant, by attorney Joseph G. Kuser of Storino, Ramello & Durkin, Rosemont, Illinois; and the Cook County Board of Review.

The subject property consists of a 25-year old, one-story style dwelling of masonry construction containing 3,671 square feet of living area with a full, unfinished basement, central air conditioning, one fireplace and a three-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing three suggested comparable properties located several blocks from the subject property. The comparables are one and one-half or two-story frame and masonry dwellings that are between 20 and 95 years old. The comparables range in size from 2,864 to 7,384 square feet of living area and have improvement assessments ranging from \$5.84 to \$9.49 per square foot. The subject property has an improvement assessment of \$14.67 per square foot. 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. In support of the subject's assessment, the board of review offered the property characteristic sheets and a spreadsheet detailing four suggested comparable properties located between one and six blocks of the subject property. The comparable properties consist of one-story stucco or masonry dwellings that are between six and 29 years old. The dwellings range in size from 2,908 to 3,974 square feet of living area and have improvement assessments ranging from \$15.42 to \$17.86 per square foot. Based on this evidence, the board of review requested confirmation of the subject's 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:	\$	12,989
IMPR.:	\$	53,854
TOTAL:	\$	66,843

Subject only to the State multiplier as applicable.

PTAB/MKB/7-09

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.

Both parties presented assessment data and descriptions on a total of seven equity comparables that had varying degrees of similarity with the subject. The appellant's comparables differed from the subject in design and exterior construction. One was substantially older than the subject and two were substantially larger than the subject. The board of review's comparable three differed from the subject in exterior construction and also was substantially newer than the subject. Thus, these comparables received reduced weight in the Board's analysis. The board of review's remaining comparables were similar to the subject in design, exterior construction and age. They were somewhat smaller than the subject and had improvement assessments ranging from \$16.45 to \$17.86 per square foot. The subject's improvement assessment of \$14.67 per square foot is below this range. The Board finds the lower assessment per square foot is justified for the subject. Appraisal theory suggests that if all other factors are equal, as a property increases in size, its unit value decreases proportionately. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's assessment is supported by the most comparable properties contained in the record 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: July 28, 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.