

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Brian R. Ladewig
DOCKET NO.: 05-21914.001-R-1
PARCEL NO.: 02-26-107-008-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Brian R. Ladewig, the appellant, and the Cook County Board of Review (board).

The subject property consists of a 58,018 square foot lot with a 47-year-old, one-story single-family dwelling of frame and masonry construction containing 1,093 square feet of living area and located in Palatine Township, Cook County. The residence contains one and one-half bathrooms, a full basement, air conditioning and a two-car garage.

The appellant's wife Jackie Ladewig appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered four suggested comparable properties located within a quarter mile of the subject. These properties consist of lots ranging in size from 29,272 to 44,126 and containing one-story single-family dwellings of frame or masonry construction that range in age from 47 to 51 years. The comparables have one or two bathrooms with some half-baths and three have fireplaces. Three comparables have two-car garages. The comparables contain between 1,364 and 1,450 square feet of living area and have total assessments ranging from \$27,116 to \$31,459 or from \$18.83 to \$23.06 per square foot of living area and improvement assessments ranging from \$2,907 to \$10,171 or from \$2.11 to \$7.01 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of \$50,603, or \$46.30 per square foot of living area and improvement assessment of \$15,793, or \$14.45 per square foot was disclosed. In support of the

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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: \$13,207
IMPR.: \$15,793
TOTAL: \$29,000

Subject only to the State multiplier as applicable.

PTAB/TMcG.

subject's assessment, the board offered three suggested comparable properties located within a quarter mile of the subject. The comparables consist of lots ranging in size from 8,400 to 15,206 square feet and containing one or one and part two-story single-family dwellings of frame or frame and masonry construction and range in age from 41 to 74 years. The comparables contain one or two bathrooms with half baths, full or partial basements, one finished; one has air conditioning and two have two-car garages. The comparables range in size from 1,207 to 1,502 square feet of living area and have total assessments of between \$23,282 and \$28,668 or from \$19.09 to \$21.26 per square foot of living area and improvement assessments ranging from \$17,809 to \$22,193 or from \$14.06 to \$15.11 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. 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 PTAB finds the appellant has overcome this burden.

The PTAB finds both the appellant's and the board's comparables are similar to the subject with differences and necessary adjustments for lot size, living area, construction and age. The comparables are very similar as class 2-03's, in design, six of seven in age and all in location. These properties have very similar total assessments ranging from \$23,282 to \$31,459 or from \$18.83 to \$23.06 per square foot of living area. The subject's total assessment of \$50,603 or \$46.30 per square foot is well above this range of properties. After considering the similarities in the comparables' total assessments and differences in the appellant's suggested comparable improvement assessments when compared to the subject property, the PTAB finds the evidence is sufficient to effect a reduction in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant 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 are 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: September 28, 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.