

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Barry Kirschenbaum
DOCKET NO.: 05-21963.001.001-R-1 and 05-21963.001.002-R-1
PARCEL NO.: See below

The parties of record before the Property Tax Appeal Board are Barry Kirschenbaum, the appellant, by attorneys Allen A. Lefkovitz and Fredrick Richards, III of Allen A. Lefkovitz & Associates P.C., Chicago, and the Cook County Board of Review.

The subject improvement consists of a 57-year-old, two-story style single-family dwelling of masonry construction and located in Niles Township, Cook County. Amenities include two full baths, one half-bath, air conditioning, a fireplace and a two and one-half car garage. The subject improvement is sited on two parcels containing 11,284 square feet of land area. The land assessments are not in question.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process as the basis of the appeal. In addition, the counsel asserted the board of review's assessment record incorrectly reflects the subject's living square footage as 5,406 square feet. Supporting the inequity claim the appellant proffered a comparative grid analysis describing four comparables. Photographs of the subject and the comparables were offered as were a locational map and the board of review's 2005 final decision. In addition, appellant's counsel argued the chief county assessment officer reduced the subject's 2006 improvement assessment substantially based on a factual error. To support this argument, the appellant entered into evidence a letter from Cook County Assessor's office indicating the subject's 2006 total assessment of improved PIN 10-35-412-046-0000 was reduced from \$81,896 to \$68,754. Further, the letter disclosed the subject's living square footage was reduced to 3,792 square feet by assessment officials.

The appellant's grid analysis indicated the four suggested comparable properties consist of two-story style single-family dwellings of masonry construction from four to fifty-nine years

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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:

<u>DOCKET NO.</u>	<u>PARCEL NO.</u>	<u>LAND</u>	<u>IMPR.</u>	<u>TOTAL</u>
05-21963.001-R-1	10-35-412-030-0000	\$4,910	\$ -0-	\$ 4,910
05-21963.002-R-1	10-35-412-046-0000	\$8,630	\$60,124	\$68,754

Subject only to the State multiplier as applicable.

old. All of the comparable dwellings contain multiple baths, air conditioning, fireplaces and two have garages. The comparables range in size from 5,067 to 7,176 square feet of living area and have improvement assessments ranging from \$11.27 to \$13.01 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 improvement assessment of \$73,266 was disclosed. The board of review's evidence consisted of copies of the appellant's documentation presented at the board of review hearing. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

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 first issue before the Board is the correct square footage attributable to the subject improvement. The Board finds that the appellant substantiated the claim that the subject's living square footage is 3,792 square feet. Consequently, the Board finds the subject contains 3,792 square feet of living area.

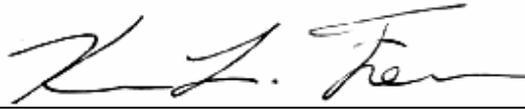
The Property Tax Appeal Board finds that the evidence disclosed the subject's total 2006 assessment placed by the county assessor was reduced to \$68,754 for PIN 10-35-412-046-0000. The Board further finds that equity comparables presented by the appellant tend to support the assessor's 2006 tax year's reduced assessment. The board of review did not present any argument or evidence to refute either the appellant's comparables or the assessor's 2006 assessment. Thus, the Board finds that for PIN 10-35-412-046-0000 the subject's total assessment should be reduced to \$68,754.

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: December 7, 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.