

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David Kobza  
DOCKET NO.: 05-21973.001-R-1  
PARCEL NO.: 23-35-313-011-0000

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

The subject property consists of a 15-year-old, two-story single-family dwelling of frame and masonry construction containing 3,000 square feet of living area and located in Palos Township, Cook County. The residence contains two and one-half bathrooms, no basement, air conditioning, a fireplace and a two-car garage.

The appellant 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 two-story single-family dwellings of frame and masonry construction and range in age from 12 to 24 years. The comparables have two or two and one half bathrooms and three have full or partial basements of which one is finished. The homes are air-conditioned and all have fireplaces and two-car garages. The comparables contain between 3,015 and 3,655 square feet of living area and have improvement assessments ranging from \$28,713 to \$34,035 or from \$8.89 to \$9.59 per square foot of living area. The appellant testified his home is 50% frame and 50% brick veneer. 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 improvement assessment of \$31,544, or \$10.51 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered four suggested comparable properties located within a quarter mile of the subject. The comparables consist of two-story single-family dwellings of

(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: \$ 9,720  
IMPR. \$28,780  
TOTAL: \$38,500

Subject only to the State multiplier as applicable.

PTAB/TMcG.

masonry construction and are 13 years old. The comparables contain two or three bathrooms with some half-baths, full or partial basements; all have air conditioning, fireplaces and two-car garages. The comparables range in size from 2,953 to 3,766 square feet of living area and have improvement assessments of between \$31,484 and \$39,018 or from \$10.36 to \$11.11 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

In rebuttal, the appellant testified that the board's comparables are described as full masonry buildings.

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 the appellant's comparables, especially comparables two and three, are the comparables more similar to the subject and will require some adjustments to conform to the subject. These properties have improvement assessments ranging from \$8.89 to \$9.59 per square foot of living area. The subject's per square foot improvement assessment of \$10.51 is above this range of properties. The PTAB affords less weight to the board's comparables because they are less similar to the subject in building construction. After considering adjustments and the differences in the appellant's suggested comparables when compared to the subject property, the PTAB finds the subject's per square foot improvement assessment is not supported by the 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

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 26, 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.