

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David Aul
DOCKET NO.: 05-21996.001-R-1
PARCEL NO.: 03-28-103-017-0000

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

The subject property is improved with a 50-year-old, single-family dwelling of frame and masonry construction with two and one-half bathrooms, air-conditioning, two fireplaces and a two-car attached garage. The subject is built with crawl space and located in Wheeling Township, Cook County. The appellant's petition suggests the subject dwelling contains 2,618 square feet of living area, while the board of review's documents indicate the subject contains 3,666 square feet of living area.

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 two-page brief, photographs and property printouts 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 and one-half story, single-family dwellings of frame, masonry or frame and masonry construction with the same neighborhood code as the subject. Three of the comparables are located on the same street and within two blocks of the subject. The improvements range in size from 2,056 to 3,458 square feet of living area and range in age from 13 to 49 years. The comparables contain from two to three and one-half bathrooms and a multi-car attached garage. Three comparables contain a finished or unfinished basement, two comparables have air-conditioning and three comparables contain a fireplace. The improvement assessments range from \$5.04 to \$10.96 per square foot of living area.

(Continued on Next Page)

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: \$ 20,196
IMPR.: \$ 32,732
TOTAL: \$ 52,928

Subject only to the State multiplier as applicable.

PTAB/rfd6177

At hearing, the appellant's attorney argued that the subject consists of a one and one-half story dwelling containing 2,618 square feet of living area and provided a copy of a spotted survey dated February 1973. The appellant's attorney indicated that the subject was originally a one-story dwelling and that about 14 years ago a second story floor encompassing only half the first floor was added to the house. 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" disclosing the subject's total assessment of \$52,928. In support of the assessment, the board submitted property characteristic printouts and descriptive data on two properties suggested as comparable to the subject. The suggested comparables are improved with two-story, one or four-year-old, single-family dwellings of frame construction with the same neighborhood code as the subject. The improvements contain 3,738 and 3,776 square feet of living area. The comparables contain three and one-half bathrooms, a finished or unfinished basement, air-conditioning, a fireplace and a multi-car garage. The improvement assessments are \$6.13 and \$14.55 per square foot of living area, respectively.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney highlighted various differences between the subject and the board of review's comparables.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The first issue before the PTAB is the correct square footage attributable to the subject improvement. The PTAB finds that the appellant failed to substantiate the claim that the subject's square footage is different than the public record presented by the board of review. The PTAB further finds the spotted survey provided by the appellant to be dated and clearly shows the subject improvement to be one-story. The appellant provided no substantive evidence to show how the subject's square footage was

affected by the second story addition. Also, the photographs provided by the appellant clearly indicate the subject is two-story in design. Consequently, the PTAB finds the subject contains 3,666 square feet of living area. The subject's improvement assessment is \$32,732 or \$8.92 per square foot of living area, based on 3,666 square feet.

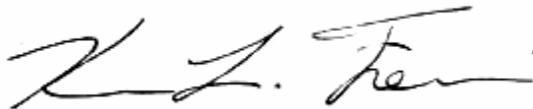
Next, the PTAB finds the appellant's comparables one, two and four to be the most similar properties to the subject in the record. These three properties are somewhat similar to the subject in size, amenities, age and location and have improvement assessments ranging from \$5.04 to \$9.76 per square foot of living area. The subject's per square foot improvement assessment of \$8.92, based on 3,666 square feet of living area, falls within the range established by these properties. The PTAB finds the remaining comparables less similar to the subject in age. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is 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 failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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: 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.