

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert Bronstein
DOCKET NO.: 05-22154.001-R-1
PARCEL NO.: 14-20-324-039-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Robert Bronstein, the appellant, by attorney Thomas M. Battista of Rock, Fusco & Associates, LLC of Chicago and the Cook County Board of Review (board).

The subject property consists of a one-year-old, three-story single-family dwelling of masonry construction containing 4,401 square feet of living area and located in Lakeview Township, Cook County. The residence contains four and one half bathrooms, a full finished basement, fireplaces, air conditioning and a two-car garage. The subject has been assigned a 75.1% occupancy factor for 2005.

The appellant, through counsel, submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties located within three blocks of the subject. These properties consist of two or three-story single-family dwellings of masonry construction and are one year old. The comparables have three or four bathrooms with some half baths, air conditioning, fireplaces and each has a two-car garage. The comparables contain between 3,840 and 4,456 square feet of living area and have improvement assessments ranging from \$46,086 to \$74,437 or from \$11.86 to \$16.91 per square foot of living area. The appellant's three suggested comparables give every appearance of containing occupancy factors for 2005. 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 partial improvement assessment of \$83,686, or \$19.02 per square foot of living area, was disclosed. The subject's full improvement assessment is \$111,432 or \$25.32 per

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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: \$ 8,000
IMPR.: \$83,686
TOTAL: \$91,686

Subject only to the State multiplier as applicable.

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square foot. In support of the subject's assessment, the board offered three suggested comparable properties located within two or three blocks of the subject. The comparables consist of two or three-story single-family dwellings of masonry construction and are new construction. The comparables contain three or four bathrooms with some half baths, full finished basements, air conditioning, fireplaces, and each with a two-car garage. The comparables contain between 3,863 and 4,401 square feet of living area and have improvement assessments of between \$74,437 and \$105,636 or from \$19.70 to \$25.19 per square foot of living area. The board's comparables one and two give every appearance of containing occupancy factors for 2005. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record 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 failed to overcome this burden.

The PTAB finds both the board's comparables one and two and the appellant's three comparables and the appellant's subject property are subject to occupancy factors as newly constructed buildings. However, neither party submitted Assessor's printouts disclosing the degree of various building occupancy factors for tax year 2005. Given their partial assessments, these six properties have improvement assessments ranging from \$11.86 to \$16.91 and from \$19.27 to \$25.19 per square foot of living area. The subject's partial per square foot improvement assessment of \$19.02 is within these ranges of properties. The PTAB finds the evidence is insufficient to effect a change in the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and no 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: May 30, 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.