

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Dennis Firkus
DOCKET NO.: 05-22406.001-R-1
PARCEL NO.: 12-28-230-040-0000

The parties of record before the Property Tax Appeal Board are Dennis Firkus, the appellant, by attorney Howard W. Melton of Chicago, and the Cook County Board of Review.

The subject property consists of a 38-year-old, multi-level, single-family dwelling of frame and masonry construction containing 1,315 square feet of living area and located in Leyden Township, Cook County. Features of the residence include one and one-half bathrooms, a partial-finished basement, air-conditioning and a two-car detached garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board 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. Based on the appellant's documents, the four suggested comparables consist of one-story or multi-level, single-family dwellings of frame, masonry or frame and masonry construction located on the same street and within two blocks of the subject. The improvements range in size from 1,227 to 1,524 square feet of living area and range in age from 40 to 76 years. The comparables contain one, one and one-half or two full bathrooms. Three comparables contain a finished or unfinished basement and one comparable has a fireplace. No garage descriptions were provided. The improvement assessments range from \$9.77 to \$12.41 per square foot of living area.

At hearing, the appellant's attorney argued that although the appellant's comparables one, two and four are one story in design they are similar to the subject in value. The appellant's attorney argued there is no validity that split-level type dwellings are more valuable than one-story type residences.

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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: \$ 4,166
IMPR.: \$ 22,315
TOTAL: \$ 26,481

Subject only to the State multiplier as applicable.

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 \$26,481. The subject's improvement assessment is \$22,315 or \$16.97 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with multi-level, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. Two of the comparables are located on the same street and within two blocks of the subject. The improvements range in size from 1,097 to 1,415 square feet of living area and range in age from 21 to 45 years. The comparables contain one and one-half or two full bathrooms and a partial-finished basement. Two comparables have air-conditioning, one comparable has a fireplace and two comparables contain a multi-car detached garage. The improvement assessments range from \$17.73 to \$19.22 per square foot of living area.

At hearing, the board's representative stated that the comparables provided by the board of review have the same classification and design as the subject and suggest the subject is fairly assessed. Based on the evidence presented, the board of review requested confirmation of the subject'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 not overcome this burden.

The Board finds the appellant's comparable three and the board of review's comparables one and two to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, age, amenities, design and location and have improvement assessments ranging from \$11.51 to \$17.99 per square foot of living area. The subject's improvement assessment of \$16.97 per square foot of living area is within this range. The remaining comparables are accorded less weight because they differ from the subject in improvement size, design and/or age. The appellant's attorney argued that one-story style dwellings are similar to split-level type residences in value. The Board finds this argument unpersuasive and not supported by the evidence in the record.

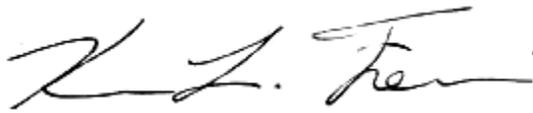
As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the

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.



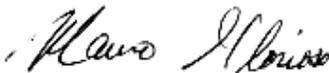
Chairman



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: June 19, 2009



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.