

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Marlene Voegel
DOCKET NO.: 05-22710.001-R-1
PARCEL NO.: 03-21-202-014

The parties of record before the Property Tax Appeal Board are Marlene Voegel, the appellant, by attorney William Seitz with the law firm of Fisk Kart Katz and Regan in Chicago and the Cook County Board of Review.

The subject property consists of a 9,344 square foot parcel of land improved with a 25-year old, two-story, frame and masonry, single-family dwelling containing 2,359 square feet of living area, two and one-half baths, a fireplace, air conditioning, and a partial, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of 10 properties suggested as comparable and located within three miles of the subject. The properties are described as two-story, frame or frame and masonry, single-family dwellings with between two and three and two-half baths, air conditioning, and a fireplace. Basement information was not provided. The properties range: in age from 32 to 44 years; in size from 2,293 to 3,586 square feet of living area; and in improvement assessments from \$8.21 to \$10.12 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 improvement assessment of \$32,425 or \$13.75 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on three properties suggested as comparable located within the subject's neighborhood, with two located on the subject's street. The properties consist of two-story, frame and masonry, single-family dwellings with two and one-half baths, one fireplace, a partial basement with one finished, and air conditioning. The properties range: in age from 21 to 26 years; in size from 2,476 to 2,534 square feet of living area; and in improvement assessments from \$14.15 to \$15.01 per square foot of living area. Based on this

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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: \$ 7,475
IMPR.: \$ 32,425
TOTAL: \$ 39,900

Subject only to the State multiplier as applicable.

evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the appellant's suggested comparables are superior to the board of review's comparables and that these comparables show the subject is over assessed.

In response to questions, the board of review representative, Michael Sobczak, testified that the assessor establishes the condition of the state of repair for the subject and the quality of construction. He testified he did not have any personal knowledge as to how the assessor's office arrived at the conditions.

After reviewing the record and considering the testimony, 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.

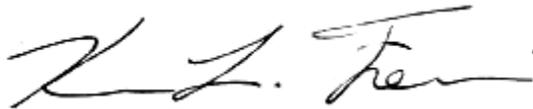
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board 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 parties submitted a total of 13 properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #6, #9 and #10 and the board of review's comparables are the most similar to the subject in design, size, construction, location and age. These properties are frame and masonry, two-story, single-family dwellings within the subject's neighborhood. The properties range: in age from 21 to 44 years; in size from 2,293 to 2,534 square feet of living area; and in improvement assessments from \$9.36 to \$15.01 per square foot of living area. In comparison, the subject's improvement assessment of \$13.75 per square foot of living area is within the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment 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.



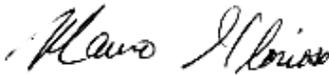
Chairman



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.