

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael Farrell
DOCKET NO.: 05-23178.001-R-1 and 05-23178.002-R-1
PARCEL NO.: See below

The parties of record before the Property Tax Appeal Board (PTAB) are Michael Farrell, 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 consists of a 25-year-old, two-story, single-family dwelling of frame and masonry construction containing 9,890 square feet of living area. Features of the residence include seven full bathrooms, three half-baths, a partial-finished basement, air-conditioning, two fireplaces and a three and one-half car attached garage. The subject is prorated over two tax parcels and located in Northfield Township, Cook County.

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 three properties suggested as comparable to the subject. The appellant also submitted a one-page brief, photographs 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 three suggested comparables consist of two-story, four or 28-year-old, single-family dwellings of masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 5,231 to 8,095 square feet of living area. The comparables contain from three and one-half to five and one-half bathrooms, a finished or unfinished basement, air-conditioning, two fireplaces and a three-car attached garage. The improvement assessments range from \$11.41 to \$16.00 per square foot of living area. The appellant's evidence disclosed that the subject sold in April 2004 for a price of \$2,470,000.

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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:

Table with 5 columns: Docket No., Parcel No., Land, Imprv., Total. It lists two rows of property data with their respective assessed values.

Subject only to the State multiplier as applicable.

At hearing, the appellant's attorney asserted that the appellant's comparables are similar to the subject and should be considered as such by the Property Tax Appeal Board. 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 combined assessment of \$233,340. The subject's improvement assessment is \$174,100 or \$17.60 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 two-story, four or 62-year-old, single-family dwellings of frame, masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 5,447 to 6,780 square feet of living area. The comparables contain four and one-half or five full bathrooms, a partial or full-unfinished basement, air-conditioning, two or four fireplaces and a multi-car attached garage. The improvement assessments range from \$19.09 to \$22.90 per square foot of living area. The board's evidence disclosed that the subject was purchased in April 2004 for a price of \$2,470,000.

At hearing, the board's representative stated that the subject's assessed valuation is in line with the April 2004 purchase price of \$2,470,000 and 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 submitted a two-page brief highlighting 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 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.

Both parties submitted a total of six properties similar to the subject in location and design but with many variations in living area, age and/or exterior construction. These six properties have improvement assessments ranging from \$11.41 to \$22.90 per square foot of living area. The subject's per square foot improvement assessment of \$17.60 falls within the range

established by these properties. However, along with other differences, the Board finds the six suggested comparables to be significantly smaller in size of living area as compared to the subject. In addition, five of the suggested comparables differ from the subject in age and three comparables differ in exterior construction. After considering adjustments for size, age and construction, as well as other 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 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.