FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Carol Mizock
DOCKET NO.: 05-23315.001-R-1
PARCEL NO.: 04-04-304-101-0000

The parties of record before the Property Tax Appeal Board are Carol Mizock, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds ***a reduction*** 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:	$ 11,664
IMPR.:	$ 55,373
TOTAL:	$ 67,037

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5,502 square foot parcel of land improved with a ten-year old, two-story, masonry, single-family dwelling. This improvement contains 3,416 square feet of living area as well as three baths, a partial basement, one fireplace and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process of the subject's improvement.

In support of this equity argument, the appellant submitted assessment data and descriptions on three comparable properties for consideration located within the subject's neighborhood. They are improved with a ten-year old, two-story, masonry, single-family dwelling with 3,416 square feet of living area and three baths. They range in improvement assessments from $16.21 to $16.60 per square foot of living area. The subject's improvement assessment is $17.04 per square foot of living area.

At hearing, the appellant's attorney stated that as to his personal knowledge that the subject's immediate neighborhood was in the process of development during the 2005 tax year. Based

upon 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 final assessment of $69,891 was disclosed. The board of review also submitted assessment data and descriptions on four comparable properties for consideration located within the subject's neighborhood. They are improved with a ten-year old, two-story, masonry, single-family dwelling with two baths. They range in improvement size from 3,416 to 3,727 square feet of living area and in improvement assessments from $16.87 to $19.84 per square foot of living area. Amenities include one fireplace and a two-car garage, while three properties contain a partial basement. Based on this evidence, 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 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 met this burden as to the subject's improvement assessment.

As to the improvement assessments, the Board finds that the three comparables submitted by the appellant as well as comparables #2 and #3 submitted by the board of review are most similar to the subject in exterior construction, size, age and amenities. Due to their similarities to the subject, these five comparables received the most weight in the PTAB's analysis. These comparables had improvement assessments that ranged from $16.21 to $16.97 per square foot of living area. The subject's improvement assessment of $17.05 per square foot of living area is above this range.

The Board accorded less weight to the board of review's comparable #4 due to a disparity in improvement size. Moreover, pursuant to Pace Realty Group, Inc. v. The Property Tax Appeal Board, 306 Ill. App.3d 718, 728, 713 N.E.2d 1249, 239 Ill. Dec. 399 (1999), the Appellate Court found that in determining what properties are truly comparable, there is error as a matter of law when the selection of comparables include a property which has also received the same contested assessment. Further, the Court stated that conducting a uniformity analysis in such a manner will lead to absurd results and will render the assessment appeal process meaningless. Therefore, the Board shall accord no weight to suggested comparables which are: sited within the subject's complex, also under appeal, and reflect a similarly contested assessment. Thereby, the board of review's comparable

#1 will be accorded no weight in this case's analysis for that property is currently the subject of a 2005 property tax appeal, sited within the subject's complex, and contains a similar assessment which is currently under protest.

After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and that a reduction in the subject's improvement assessment 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: July 23, 2010

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.