



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Howard Nixon
DOCKET NO.: 05-23921.001-R-1
PARCEL NO.: 05-06-314-025-0000

The parties of record before the Property Tax Appeal Board are Howard Nixon, the appellant(s), by attorney Mitchell L. Klein, of Schiller Klein & McElroy of Chicago; and the Cook County Board of Review.

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: \$ 14,720
IMPR.: \$ 62,600
TOTAL: \$ 77,320

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5,412 square foot parcel of land improved with a 54-year old, two-story, masonry, single-family dwelling containing 1,976 square feet of living area, two and one-half baths, air conditioning, a fireplace, and a full, finished 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 three properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame, masonry or frame and masonry, single-family dwellings with one and one-half or two and one-half baths, a fireplace, a partial or full basement with one finished and, for two properties, air conditioning. The properties range: in age from 21 to 61 years; in size from 1,812 to 1,875 square feet of living area; and in improvement assessments from \$19.84 to \$25.80 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 total assessment of \$77,320 was disclosed. The property characteristic card indicates there was a homestead improvement exemption on the property beginning in 2004. The improvement's assessed value with the exemption applied was \$50,599 or \$25.61 per square foot of living area. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of two properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame, single-family dwellings with one and one-half or two baths, air conditioning, a partial or full basement with one finished and, for one property, a fireplace. The properties are 31 and 21 years old, contain 1,626 and 1,812 square feet of living area, and have improvement assessment of \$29.68 and \$25.80 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a letter arguing that the board of review's comparables are not as similar to the subject as the appellant's.

After reviewing the record 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 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 five properties suggested as comparable to the subject. The PTAB finds all the comparables similar to the subject in design, size, and age. These properties are frame, masonry, or frame and masonry, two-story, single-family dwellings located in the subject's neighborhood. The properties range: in age from 21 to 61 years; in size from 1,626 to 1,875 square feet of living area and in improvement assessments from \$19.84 to \$29.68 per square foot of living area. Because the subject has a homestead improvement exemption, the increased value due to the rebuild is not to be included in establishing the assessed value of the improvement for four years after the date the rebuild was complete. 35 ILCS 200/15-180. Therefore, the subject's improvement assessment with the exemption applied of \$25.61 per square foot of living area is within the range of the comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square

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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.



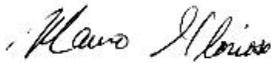
Chairman



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: September 28, 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.