

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Renee Howard
DOCKET NO.: 05-24215.001-R-1
PARCEL NO.: 15-13-212-006-0000

The parties of record before the Property Tax Appeal Board are Renee Howard, the appellant and the Cook County Board of Review.

The subject property consists of a 101-year-old, one and part two-story single-family dwelling of frame construction and located in Proviso Township, Cook County. The residence contains one and one-half bathrooms, a partial basement, air conditioning and a two-car garage. The appellant indicated the subject contains 1,464 square feet of living area based on an on site review of the building area by an inspector/consultant with a C.I.A.O. designation to support this claim. The board's records indicated 1,572 square feet of living area. The PTAB finds the best evidence of building area is the appellant's estimate of 1,464 square feet.

The appellant submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered nine suggested comparable properties located within three blocks of the subject. These properties consist of two-story single-family dwellings of frame construction and range in age from 90 to 112 years. The comparables have one or two bathrooms with some half baths. No home is air-conditioned, one has a fireplace and six have two-car garages. The comparables contain between 1,296 and 1,680 square feet of living area and have improvement assessments ranging from \$23,254 to \$25,998 or from \$14.69 to \$17.16 per square foot of living area. The subject's photographs disclose the property has been updated and modernized. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of \$40,781 and improvement assessment of \$35,532, or \$24.27 per square foot of living area,

(Continued on Next Page)

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: \$ 5,249
IMPR. \$29,751
TOTAL: \$35,000

Subject only to the State multiplier as applicable.

PTAB/TMcG.

was disclosed. In support of the subject's assessment, the board offered the subject's recent purchase price of \$417,000 on May 1, 2004. The board offered no equity evidence to support the subject's current assessment. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. 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 PTAB finds the appellant has overcome this burden.

The PTAB finds the appellant's comparables one through four are very similar to the subject with some differences in living area, vinyl siding, a basement, central air conditioning and a two-car garage. These properties have improvement assessments ranging from \$15.88 to \$17.16 per square foot of living area. The subject's per square foot improvement assessment of \$24.27 is below this range of properties. The board offered no equity comparables. After considering the recent sale of \$417,000 and the similarities and differences in the suggested comparables when compared to the subject property, the PTAB finds the evidence is sufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board are 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, 2007



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.