

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ronald Weden
DOCKET NO.: 05-24378.001-R-1
PARCEL NO.: 18-01-110-003-0000

The parties of record before the Property Tax Appeal Board are Ronald Weden, the appellant, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of two dwellings. Building #1 is an 89-year old, two-story multi-family dwelling of masonry construction containing 2,100 square feet of living area with a full, unfinished basement. Building #2 is an 83-year old, two-story dwelling of frame and masonry construction containing 724 square feet of living area with a slab foundation and a two car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing four suggested comparable properties. The appellant's map indicates two comparables are located in close proximity to the subject and two comparables are located one-quarter to three-quarters of a mile from the subject. The comparables are two-story masonry or frame dwellings that are 76 to 113 years old. One comparable has an unfinished basement and three comparables have no basements. Their living areas are from 2,080 to 2,598 square feet in size, and have improvement assessments of \$9.53 to \$10.05 per square foot. The appellant's analysis indicates the subject property has an improvement assessment of \$25,597 or \$12.19 per square foot of living area. However, the appellant's analysis did not disclose that the subject parcel contains two separate buildings. The appellant's assessment analysis uses the subject parcel's total improvement assessment for both dwellings, but only uses the size and characteristics of one dwelling in support of his

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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:	\$3,373
IMPR.:	\$25,597
TOTAL:	\$29,470

Subject only to the State multiplier as applicable.

PTAB/CKG

claim. 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 final assessment was disclosed. In support of the subject's assessment, the board of review offered the property characteristic sheets and two separate spreadsheets for each dwelling contained on the subject parcel. For the 89-year old two-story multi-family dwelling that contains 2,100 square feet of living area, the spreadsheet detailed four suggested comparable properties located three blocks from the subject. The comparable properties consist of two-story masonry or frame multi-family dwellings that are 44 to 144 years old. Two comparables have full, unfinished basements, one comparable has a full, finished basement, and one comparable has a full basement with finished apartment. One comparable has a one car garage and one comparable has a two car garage. The dwellings contain 2,402 to 2,849 square feet of living area and have improvement assessments of \$9.17 to \$11.72 per square foot. The spreadsheet lists the improvement assessment of \$16,637 or \$7.92 per square foot of living area.

For the 83-year old two-story dwelling that contains 724 square feet of living area, the spreadsheet detailed four comparable properties located on the same block or one to four and one-half blocks from the subject. The comparable properties consist of two-story frame dwellings that are 65 to 93 years old. Two comparables have full, unfinished basements and two comparables have slab foundations. One comparable has central air conditioning. One comparable has a one and one-half car garage, one comparable has a two car garage, and one comparable has a two and one-half car garage. The dwellings contain 748 to 1,332 square feet of living area and have improvement assessments of \$12.29 to \$16.23 per square foot. The spreadsheet lists the improvement assessment of \$8,960 or \$12.38 per square foot of living area.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. 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 presented assessment data on a total of twelve equity comparables. The Board finds the appellant failed to disclose that the subject parcel contains two individual dwellings containing 2,100 and 724 square feet of living area, respectively. Thus the Board finds that the comparative analysis submitted by the appellant wherein only one of the subject's dwellings characteristics was analyzed using both dwellings' assessments was improper and resulted in a flawed conclusion. The board further finds the appellant's own comparables supports the multi-family dwelling's improvement assessment. The appellant's comparables have improvement assessments ranging from \$9.53 to \$10.05 square foot of living area, which are higher than the subject dwelling per square foot assessment.

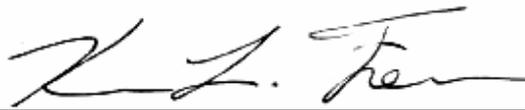
The Board further finds the comparables submitted by the board of review for the 89-year old multi-family dwelling that contains 2,100 square feet of living area contained on the subject parcel further supports the individual improvement assessment. The comparables range in size from 2,402 to 2,849 square feet of living area and have improvement assessments ranging from \$9.17 to \$11.72 per square foot of living area. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment of \$7.92 is supported by the most comparable properties contained in the record and a reduction in the subject's assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated 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: December 7, 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.