

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bruce Buzil
DOCKET NO.: 05-24468.001-R-1
PARCEL NO.: 05-06-305-007-0000

The parties of record before the Property Tax Appeal Board are Bruce Buzil, the appellant, by attorney Mitchell L. Klein of Schiller, Klein & McElroy, Chicago, and the Cook County Board of Review.

The subject property consists of an 80-year-old, two-story style single-family dwelling of frame and masonry construction containing 3,384 square feet of living area and located in New Trier Township, Cook County. Amenities include three and one half baths, a finished full basement, two fireplaces and a two car garage. The subject has the benefit of a home improvement exemption (HIE.)

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject, two of which are on the same street as the subject. These properties consist of two-story style single-family dwellings of masonry or frame construction from 74 to 79 years old. The comparable dwellings contain two or three and one half baths, full basements, fireplaces and multiple car garages. The comparables range in size from 3,216 to 4,279 square feet of living area. Each of the comparables benefit from a HIE. According to the appellant's documents, the comparables have improvement assessments ranging from \$19.35 to \$28.70 per square foot of living area. Copies of the comparables' property characteristic printouts and a copy of the subject's 2005 board of review final decision were also included.

Counsel argued that to properly evaluate the equity of a property with a HIE it should be compared to other improvements with an applied HIE. He further contends a total assessable market value of a property with an applied HIE is the sum of the depreciated cost of the exemption and the market value of the improvement as

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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:

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| LAND: | \$ | 24,752 |
| IMPR.: | \$ | 78,000 |
| TOTAL: | \$ | 102,752 |

Subject only to the State multiplier as applicable.

reflected on a property record card. This sum divided by an improvement's living square footage would yield an assessable value per square foot. The total then should be multiplied by the Cook County Real Property Ordinance level of assessments for class 2 property of 16%, resulting in a correct assessed value per square foot of a property with a HIE applied. This, counsel asserted, per square foot would be the valid basis for comparison. Based on this evidence and argument, 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 improvement assessment of \$110,262, or \$32.58 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered the testimony of board of review property analyst David Flores along with property characteristic sheets and a spreadsheet detailing three suggested comparable properties. The comparables are located in the same coded assessment neighborhood as the subject. The comparables consist of two-story style single-family dwellings of frame and masonry construction with two and one-half baths, full basements, air conditioning, fireplaces and garages. These properties range in size from 2,310 to 3,080 square feet of living area and have improvement assessments ranging from \$20.50 to \$24.75 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

Under cross-examination the witness explained that to determine the assessment of a property with an HIE the assessor separates the depreciated cost attributable to HIE into Class 2-88. That cost is then reduced by the allowable deduction of \$45,000. The remainder, if there is one, is then multiplied by 16% and added to the determined assessment of the existing improvement 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'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 overcome this burden.

The Property Tax Appeal Board finds unpersuasive the appellant's argument regarding the process of determining an assessment for a property with a HIE applied. The Board finds the testimony and evidence was clear that the procedure utilized by the board of review and the assessor to determine the assessment of a property with a HIE is uniform and equitable. With regard to the equity of the subject's improvement, the Board also finds the evidence

and testimony clearly indicated the subject's current assessment is excessive. The seven properties submitted by the parties have improvement assessments ranging from \$19.35 to \$28.70 per square foot of living area, with or without a HIE. The subject's per square foot improvement assessment of \$32.58 is substantially above the range established by these properties. 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 is not supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has 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 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

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 5, 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.