

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Laura Geiger
DOCKET NO.: 05-24633.001-R-1
PARCEL NO.: 05-34-217-013-0000

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

The subject property consists of an 86-year-old, two-story, single-family dwelling of masonry construction containing 1,814 square feet of living area and located in New Trier Township, Cook County. Features of the residence include one full bathroom, a full-unfinished basement, a fireplace and a two-car detached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing that the subject was entitled to the rollover provision and provided a copy of the Property Tax Appeal Board's 2004 decision for the subject property. The appellant also argued unequal treatment in the assessment process of the improvement. In support of the inequity claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a one-page brief, photographs of the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of stucco construction with the same neighborhood code as the subject. One comparable is located on the same street and within one block of the subject. The improvements range in size from 1,830 to 2,136 square feet of living area and range in age from 83 to 86 years. The comparables contain one and one-half, two or two and one-half bathrooms, a full-unfinished basement, a fireplace and a two-car detached garage. The improvement assessments range from \$24.43 to \$28.52 per square foot of living area. The appellant's evidence disclosed that the subject was purchased in May 2005 for

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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:

LAND: \$ 19,208
IMPR.: \$ 65,792
TOTAL: \$ 85,000

Subject only to the State multiplier as applicable.

a price of \$1,035,000. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$89,826. The subject's improvement assessment is \$70,618 or \$38.93 per square foot of living area. In addition, the board submitted the subject's property characteristic printout and copies of documentation from the board of review level complaint file. The board's evidence disclosed that the subject was purchased in May 2005 for a price of \$1,035,000. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

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 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.

Regarding the appellant's rollover claim, Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review."

The Property Tax Appeal Board rendered a decision lowering the assessment of the subject property for 2004; however, the Board finds both parties indicated the subject sold in May 2005 for a price of \$1,035,000. Consequently, the Board finds that based on the subject's intervening sale in May 2005 for \$1,035,000, the subject does not qualify for the rollover provision.

Regarding the inequity claim, the Board finds the appellant's comparables to be similar to the subject in improvement size, age, location, amenities and design and have improvement assessments ranging from \$24.43 to \$28.52 per square foot of

living area. The subject's per square foot improvement assessment of \$38.93 falls above the range established by these properties. However, along with other differences, the Board finds the appellant's comparables to be vastly inferior to the subject in exterior construction. After considering adjustments for exterior construction, as well as other differences in the appellant's comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the properties contained in the record. The board of review failed to present any equity comparables to address the appellant's inequity argument.

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.



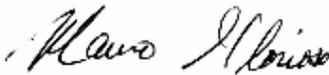
Chairman



Member



Member



Member



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: January 23, 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.