

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Peter J. Segal
DOCKET NO.: 05-24671.001-R-1
PARCEL NO.: 04-09-414-007

The parties of record before the Property Tax Appeal Board are Peter J. Segal, the appellant, by attorney William Seitz with the law firm of Fisk Kart Katz and Regan in Chicago and the Cook County Board of Review.

The subject property consists of a 7,425 square foot parcel of land improved with a one-year old, two-story, masonry, single-family dwelling containing four baths, a fireplace, air conditioning, and a full, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

The appellant first argued that the subject's square feet of living area is incorrectly listed by the assessor and the board of review as 3,959. The appellant submitted an affidavit that the subject contains 3,058. The brief argues that the square feet of living area as listed by the board of review includes 400 square footage of garage space. In addition, the appellant included a copy of the plans for the subject property.

In support of the equity argument, the appellant, via counsel, submitted information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry or frame and masonry, single-family dwellings with three baths, air conditioning, a fireplace, and a full basement. The properties are four years old, contain between 3,020 and 3,339 square feet of living area and have improvement assessments from \$19.94 to \$21.15 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The appellant also argued that the subject property remained vacant in 2005 until the appellant occupied the subject on August 25, 2005. To support this, the appellant included an affidavit stating the property was purchased, as new construction on July 15, 2005 and the appellant began occupying it on August 15, 2005.

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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: \$ 7,424
IMPR.: \$ 70,540
TOTAL: \$ 77,964

Subject only to the State multiplier as applicable.

In addition, the appellant included a copy of a temporary occupancy permit issued July 15, 2005.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$81,397 or \$20.56 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on three properties suggested as comparable located within the subject's neighborhood. The properties consist of two-story, masonry or frame and masonry, single-family dwellings with three and one-half baths, air conditioning, and a full basement with one finished, and, for two properties, a fireplace. The properties are four years old, contain from 3,020 to 3,202 square feet of living area, and have improvement assessments from \$20.46 to \$21.15 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the square feet of living area as listed by the board of review includes the garage space. He argued the appellant's suggested comparables are similar to the subject in age and construction. He also argued the subject's assessment should be reduced based on equity and that an occupancy factor should be applied to the new assessed value.

In response to questions, the board of review's representative, Michael Sobczak, refused to answer any questions in regards to how the county values property that is vacant over the course of the lien year.

Because Mr. Sobczak refused to answer any question, Mr. William Seitz was sworn in as a witness and questioned as to his personal knowledge of how Cook County processes appeals that have a vacancy argument included in the appeal. Foundation was laid as to Mr. Seitz's experience in the field of property tax assessment appeals. The county stipulated to Ms. Seitz vast experience with property tax appeal matters before the board of review. Mr. Seitz testified that when an improvement is demolished the board of review will treat the property as vacant land. He further testified that the board of review will not typically grant an occupancy factor for a residential property in similar circumstances as the subject. Mr. Seitz testified an occupancy factor may be applied when the improvement is not occupied until the last couple months of the year.

After reviewing the record and considering the testimony, 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 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 met this burden.

As to the subject's square feet of living area, the PTAB finds that the appellant has submitted sufficient evidence to establish the subject's square feet of living area is 3,527. The appellant included the subject's plans which show a garage of 432 square feet.

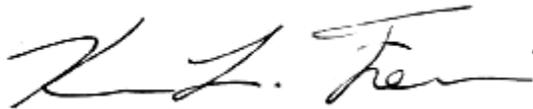
As to the vacancy argument, the appellant failed to present sufficient evidence to establish that a vacancy factor should be applied to the subject. Even though the board of review refused to answer questions in regards to its own policies for vacancy, the testimony at hearing established that the board of review does not typically grant vacancy relief for residential properties that have an occupancy permit in July, which is when the subject received such permit.

The parties submitted a total of seven properties suggested as comparable to the subject. The PTAB finds both parties comparables are most similar to the subject in design, size, construction, location and age. These properties are masonry or frame and masonry, two-story, single-family dwellings within the subject's neighborhood. The properties are four years old, contain from 3,020 to 3,339 square feet of living area, and have improvement assessments from \$19.94 to \$20.99 per square foot of living area. In comparison, the subject's improvement assessment of \$23.08 per square foot of living area, based on its correct square footage, is above the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment 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.



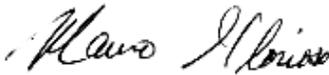
Chairman



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: June 19, 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.