

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kenneth James
DOCKET NO.: 05-24748.001-R-1
PARCEL NO.: 05-21-200-004

The parties of record before the Property Tax Appeal Board are Kenneth James, the appellant, by attorney David Dunkin with the law firm of Arnstein & Lehr in Chicago; and the Cook County Board of Review.

The subject property consists of a 25,875 square foot parcel of land improved with a 37-year old, two-story, masonry, single-family dwelling containing 4,102 square feet of living area, three and one-half baths, air conditioning, a fireplace, and a full, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

The appellant, via counsel, submitted information on a total of three properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry or masonry and frame, single-family dwellings with two and two-half or four and one-half baths, air conditioning, two, three or four fireplaces, and a partial or full basement with one finished. The properties range: in age from 38 to 39 years; in size from 3,880 to 4,835 square feet of living area; and in improvement assessments from \$27.64 to \$32.00 per square foot of living area. 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 improvement assessment of \$140,206 or \$34.18 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 a total of three properties suggested as comparable and located within the subject's neighborhood. The properties consist of two-story, frame or masonry, single-family dwellings with three and one-half or four baths, air conditioning, two fireplaces, and, for one property, a full, finished basement. The properties range: in age from 39 to 57 years; in size from 3,910 to 4,908 square feet of living area and in improvement assessments from \$32.52 to \$87.70

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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:	\$	74,520
IMPR.:	\$	131,264
TOTAL:	\$	205,784

Subject only to the State multiplier as applicable.

PTAB/JBV

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 the subject property is located on Lake Michigan as are the appellant's comparable properties. He argued the board of review's comparables are not located on the lake. Mr. Dunkin noted the Sidwell map submitted into evidence shows the location of the subject and the appellant's comparables in regard to the lake.

In response to questions, the board of review's representative, Tom Mahoney, had no personal knowledge as to whether the board's comparables were properties located on Lake Michigan. He argued that the subject's neighborhood includes properties that have lake view's but no riparian rights to the lake. He argued that the comparables are located in the subject's neighborhood.

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 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.

The parties submitted a total of six properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #1 and #3 and the board of review's comparable #2 are the most similar to the subject in design, size, age and location. These properties are frame or masonry, two-story, single-family dwellings located on Lake Michigan within several blocks of the subject. The properties range: in age from 38 to 41 years; in size from 3,880 to 3,913 square feet of living area; and in improvement assessments from \$30.72 to \$32.52 per square foot of living area. In comparison, the subject's improvement assessment of \$34.18 per square foot of living area is above this range. 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.

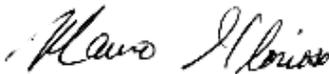
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

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: August 24, 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.