

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: W. Rinehart
DOCKET NO.: 05-24779.001-R-1
PARCEL NO.: 17-06-112-015-0000

The parties of record before the Property Tax Appeal Board are W. Rinehart, the appellant, by attorney Edward Larkin of Park Ridge, Illinois; and the Cook County Board of Review.

The subject property is improved with a three-story multi-family dwelling of masonry exterior construction containing 3,738 square feet of living area constructed on a slab foundation. The subject dwelling is approximately 108 years old with three apartments and a two-car detached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties composed of one, two-story and two, three-story multi-family dwellings of masonry exterior construction. The dwellings range in size from 4,494 to 5,642 square feet of living area and range in age from 104 to 115 years old. These properties had three to five apartments. Two of the comparables have basements, one comparable has central air conditioning and two comparables have either a 2 or 3.5-car garage. These properties have improvement assessments ranging from \$48,082 to \$50,198 or from \$8.52 to \$11.17 per square foot of living area. The subject's improvement assessment is \$49,578 or \$13.26 per square foot of living area. The appellant's attorney argued the subject's improvement assessment should be reduced to the average improvement assessment per square foot assessment of the comparables of \$9.85 for a total assessment not to exceed \$43,896.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of three-story masonry dwellings that range in size from 3,300 to 3,594 square feet of living area. These properties ranged in age from 105 to 111 years old and had two or three apartments. Each

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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:	\$	7,077
IMPR.:	\$	49,578
TOTAL:	\$	56,655

Subject only to the State multiplier as applicable.

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comparable has a basement and a detached 2-car garage. The comparables have the same classification and neighborhood codes as the subject property. The comparables have improvement assessments ranging from \$46,343 to \$49,909 or from \$12.89 to \$15.12 per square foot of living area. The board or review also reported the subject sold in April 1996, nine years prior to the assessment date at issue, for a price of \$320,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant asserted the board's comparables are smaller than the subject. The appellant also recognized the board of review acknowledged the subject sold for \$320,000. The appellant requested the subject's assessment be reduced to \$32,000.

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 not warranted.

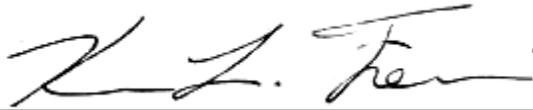
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board 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 not met this burden.

The Board finds comparables submitted by the board of review were most similar to the subject in size, exterior construction and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables were three-story masonry multi-family dwellings that ranged in size from 3,300 to 3,594 square feet of living area. These comparables had improvement assessments ranging from \$12.89 to \$15.12 per square foot of living area. The subject's improvement assessment of \$13.26 per square foot of living area is within that of the most similar comparables. The appellant's comparables were not similar to the subject in size in that they were from 756 to 1,904 square feet larger than the subject. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment 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.



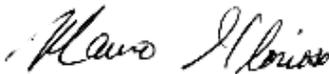
Chairman



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: March 20, 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.