

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Daniel S. Weaver
DOCKET NO.: 03-28491.001-R-1, 04-27225.001-R-1
and 05-24798.001-R-1
PARCEL NO.: 14-33-309-005-0000
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Daniel S. Weaver, the appellant, by attorney Robert Marsico of Crane and Norcross, Chicago, and the Cook County Board of Review.

The subject property consists of a 15-year-old, two-story style single-family dwelling of frame construction containing 2,472 square feet of living area and located in North Township, Cook County. Amenities include four full baths, a full finished basement, air conditioning, a fireplace and a two car garage.

At the hearing, the board of review's representative requested that the three years of the triennial be consolidated. Counsel for the appellant offered no objection. The Property Tax Appeal Board granted the board of review's request.

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. These properties consist of two-story style single-family dwellings of frame, masonry and frame and masonry construction from 115 to 125 years old. All of the comparable dwellings contain two full baths, air conditioning, fireplaces and have garages; and three have full unfinished basements. The comparables range in size from 2,078 to 2,415 square feet of living area and have improvement assessments ranging from \$30.03 to \$32.52 per square foot of living area. A copy of the subject's 2003 board of review final decision was also included. Counsel argued as the appellant's comparables

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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:

<u>DOCKET NO.</u>	<u>PARCEL NO.</u>	<u>LAND</u>	<u>IMPR.</u>	<u>TOTAL</u>
03-28491.001-R-1	14-33-309-005-0000	\$14,837	\$101,447	\$116,284
04-27525.001-R-1	14-33-309-005-0000	\$14,837	\$101,447	\$116,284
05-24798.001-R-1	14-33-309-005-0000	\$14,837	\$101,447	\$116,284

Subject only to the State multiplier as applicable.

PTAB/lbs/070419/420/421

have been rehabilitated they are similar to the newer subject. 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 final improvement assessment of \$101,447, or \$41.04 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and spreadsheets detailing seven suggested comparable property located in the same coded assessment neighborhood as the subject. The comparables consist of two-story style single-family dwellings of frame or masonry construction ranging in age from seven to twenty-seven years old. All of the comparables contain two full baths and have garages; five have air conditioning; five have fireplaces; and six have additional half baths. . These properties range in size from 2,209 to 3,369 square feet of living area and have improvement assessments ranging from \$41.97 to \$57.69 per square foot of living area. The board's witness also suggested that the current assessment is reflective of the subject's September 2002 sale for a price of \$1,655,000. Based on this evidence, the board of review requested confirmation of the subject property's 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 failed to overcome this burden.

The Property Tax Appeal Board finds that the parties submitted 13 properties as comparable to the subject. The Board accords the appellant's comparables diminished weight. Counsel argued the appellant's comparables although substantially older than the subject due to rehabilitation they were similar to the subject. The Board finds this argument unpersuasive. The Board finds that the record is silent regarding the extent of the rehabilitation. In addition, the age of an improvement is a significant factor in the determination of comparability.

The Property Tax Appeal Board places the most weight on the board of review's comparables and finds them the most similar to the subject in the record. These properties overall are similar in

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age and size when compared to the subject. Of these seven properties, the Board finds the comparable presented in the 2003 appeal the most like the subject. It is the same age and has amenities similar to the subject. This property has an improvement assessment of \$41.97 per square foot of living area. The properties found the most similar have improvement assessments ranging from \$41.97 to \$57.69 per square foot of living area. The subject's per square foot improvement assessment of \$41.04 falls below the range established by the properties found the most similar.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board are 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: September 28, 2007



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

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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.