

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jerry Putnam  
DOCKET NO.: 05-24870.001-R-1  
PARCEL NO.: 05-27-103-003-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Jerry Putnam, the appellant, by attorney Donald T. Rubin of Rubin & Norris of Chicago and the Cook County Board of Review (board).

The subject property consists of an 84-year-old, two-story single-family dwelling of frame and masonry construction containing 4,331 square feet of living area and located in New Trier Township, Cook County. The residence contains three full and three half bathrooms, a finished partial basement, air conditioning, two fireplaces and a two-car garage. The subject enjoys a Home Improvement Exemption (HIE) initiated in 2001.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties located within a block of the subject. These properties consist of two-story single-family dwellings of masonry, frame or stucco construction and range in age from 75 to 96 years. The comparables have three, four or five bathrooms, one with a half-bath and full or partial basements. One home is air-conditioned and all have from one to three fireplaces. The sites each have two-car garages. The comparables contain between 3,528 and 4,775 square feet of living area and have improvement assessments ranging from \$101,092 to \$126,839 or from \$26.56 to \$30.50 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$145,114, or \$33.51 per square foot of living area, was disclosed. The subject enjoys a HIE based on an estimated permit value of \$300,000 and depreciated to \$89,423. The HIE's partial assessment is \$7,107. The subject's final improvement assessment after deduction of the assessment for the HIE is \$138,007, or \$31.86 per square foot of living area. In support of the subject's assessment, the board

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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: \$ 45,500  
IMPR.: \$145,114  
TOTAL: \$190,614

Subject only to the State multiplier as applicable.

PTAB/TMcG.

offered four suggested comparable properties located within a quarter mile of the subject. The comparables consist of two-story single-family dwellings of stucco or masonry construction and range in age from 70 to 106 years. The comparables contain three or four bathrooms with some half-baths, and full or partial basements, one finished; two have air conditioning, all have fireplaces and all sites have two or three-car garages. The comparables range in size from 3,214 to 4,625 square feet of living area and have improvement assessments of between \$112,256 and \$158,489 or from \$32.16 to \$36.26 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. 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 PTAB finds the appellant has failed to overcome this burden.

The PTAB finds the board's comparables three and four and the appellant's comparable three are the comparables most similar to the subject. These properties have improvement assessments ranging from \$30.50 to \$34.27 per square foot of living area. The subject's per square foot improvement assessment of \$33.51 per square foot of living area after deducting the assessment for the HIE is within this range of properties. The \$31.86 figure is based on an estimated permit value of \$300,000, depreciated to \$89,423, resulting in a HIE partial assessment of \$7,107. The PTAB gives less weight to the appellant's comparables one and two and the board's comparables one and two because they are less similar to the subject in building area, construction materials and age. After considering the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to 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 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.