

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Alvin Cramblit
DOCKET NO.: 05-25151.001-R-1
PARCEL NO.: 04-23-402-002-0000

The parties of record before the Property Tax Appeal Board are Alvin Cramblit, the appellant, by attorney Howard W. Melton in Chicago, and the Cook County Board of Review.

The subject property consists of a 17-year-old, two-story, single-family dwelling of masonry construction located in Northfield Township, Cook County. Features of the home include three and one-half bathrooms, a full-unfinished basement, central air-conditioning, two fireplaces and a two-car attached garage. The appellant's attorney argued that the subject dwelling contains 2,595 square feet of living area and provided a copy of a floor plan for the subject property. The floor plan disclosed that the main floor contains 1,780 square feet and the second floor contains 815 square feet for a total living area of 2,595 square feet. The board of review's documents indicate the subject dwelling contains 3,530 square feet of living area and provided a copy of the subject's property characteristic printout.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a one-page brief and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables. Based on the

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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:	\$ 9,135
IMPR.:	\$ 71,153
TOTAL:	\$ 80,288

Subject only to the State multiplier as applicable.

Final administrative decisions 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.

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appellant's documents, the four suggested comparables offered by the appellant consist of two-story, fifteen or sixteen-year-old, single-family dwellings of masonry construction located on the same street and block as the subject. The improvements range in size from 2,865 to 3,366 square feet of living area. The comparables contain two and one-half or three and one-half bathrooms, an unfinished basement, central air-conditioning, one or two fireplaces and a two-car attached garage. The improvement assessments range from \$19.96 to \$23.50 per square foot of living area.

At hearing, the appellant's attorney argued the subject contains 2,595 square feet of living area based on the floor plans provided. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$80,288. In support of the assessment, the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, fifteen or seventeen-year-old, single-family dwellings of masonry construction located on the same street and block as the subject. The improvements range in size from 3,176 to 3,665 square feet of living area. The comparables contain two and one-half or three and one-half bathrooms, an unfinished basement, air-conditioning, one or two fireplaces and a two-car attached garage. The improvement assessments range from \$20.25 to \$20.50 per square foot of living area. The appellant's comparable three and the board of review's comparable one are the same property.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject'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 not overcome this burden.

The first issue before the Board is the subject's correct living square footage. The Board finds that the appellant failed to substantiate the claim that the subject's living square footage is different than the public record presented by the board of review. The appellant submitted a copy of the subject's floor plan but failed to provide the subject's plat of survey. Customary assessment procedure to establish the square feet of living area requires multiplication of the measurements of outside length times outside width thus determining basic living square footage. This requires that outside measurements of the different levels containing living area be taken and totaled. Based on the appellant's suggested first floor living area of 1,780 square feet for the subject, the appellant's contention that the subject contains 2,595 square feet is found unpersuasive. Consequently, the Board finds the subject dwelling contains 3,530 square feet of living area. The subject's improvement assessment is \$71,153 or \$20.16 per square foot of living area, based on 3,530 square feet.

Both parties presented assessment data on a total of six equity comparables. These six properties have improvement assessments ranging from \$19.96 to \$23.50 per square foot of living area. The subject's per square foot improvement assessment of \$20.16, based on 3,530 square feet, falls within the range established by these properties. In addition, the subject's per square foot improvement assessment is lower than four of the six properties offered for comparison. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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

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.