

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joan Harris
DOCKET NO.: 05-25196.001-R-1
PARCEL NO.: 14-33-112-009-0000
TOWNSHIP: North

The parties of record before the Property Tax Appeal Board (PTAB) are Joan Harris, the appellant, by attorney Joanne Elliott of Elliott & Associates of Des Plaines and the Cook County Board of Review (board).

The subject property consists of a 111-year-old, two-story single-family dwelling of frame and masonry construction containing 2,284 square feet of living area and located in North Township, Cook County. The residence contains two bathrooms, no basement, air conditioning, a fireplace and a two-car garage.

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 six suggested comparable properties located within a quarter mile of the subject. These properties consist of two-story single-family dwellings of masonry, frame and frame and masonry construction and range in age from 115 to 120 years. The comparables have one, two or three bathrooms with some half-baths and full basements, one finished. One home is air-conditioned and two have fireplaces. Three properties have two-car garages. The comparables contain between 2,220 and 2,454 square feet of living area and have improvement assessments ranging from \$61,827 to \$76,990 or from \$25.62 to \$31.81 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 \$122,677, or \$51.71 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered two suggested comparable properties located within a quarter mile of the subject. The comparables consist of two-story single-family dwellings of masonry construction and are 112 and 120 years old. The comparables contain two and one half-bathrooms, full basements, one finished; one has air conditioning, one has a fireplace and both have two-car garages. The comparables contain 2,376 and

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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: \$19,084
IMPR. \$70,916
TOTAL: \$90,000

Subject only to the State multiplier as applicable.

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2,514 square feet of living area and have improvement assessments of \$66,960 and \$78,785 or \$28.18 and \$31.34 per square foot of living area. The board also disclosed the subject's August 2004 purchase price of \$1,410,000. 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 overcome this burden.

Both parties submitted a total of eight suggested properties as comparable to the subject. The PTAB finds the eight comparables are quite similar to the subject with some variations in construction and living area. These properties have improvement assessments ranging from \$25.62 to \$31.81 per square foot of living area. The subject's per square foot improvement assessment of \$53.71 is above this range of properties. After considering the recent sale and the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is sufficient to effect a change in the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a 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

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 29, 2008



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.