

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Laurie & Rashpal Singh
DOCKET NO.: 05-25573.001-R-1
06-25833.001-R-1
PARCEL NO.: 05-21-321-017

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Laurie & Rashpal Singh, the appellants, by attorney Lait Meisler with the law firm of Golan & Christie in Chicago and the Cook County Board of Review.

The subject property consists of a 13,186 square foot parcel of land improved with an 81-year old, two-story, masonry, single-family dwelling. The improvement contains 1,812 square feet of living area, two and one-half baths, a fireplace, air conditioning, and a partial, unfinished basement. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

The PTAB finds that these appeals are within the same assessment triennial, involve common issues of law and fact and a consolidation of the appeals would not prejudice the rights of the parties. Therefore, under the *Official Rules of the Property Tax Appeal Board, Section 1910.78*, the PTAB, without objection from the parties, consolidates the above appeals.

In support of the equity argument, the appellant submitted assessment data and descriptions on a total of six properties suggested as comparable to the subject. The data in its entirety reflects that the properties are located within the subject's neighborhood and are improved with a two-story, masonry, frame, stucco, or frame and masonry, single-family dwelling with between two and four and one-half baths, one, two or four fireplaces,

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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 #</u>	<u>PIN</u>	<u>LAND</u>	<u>IMPROV</u>	<u>TOTAL</u>
05-25573.001-R-1	05-21-321-017	\$23,734	\$49,051	\$72,785
06-25833.001-R-1	05-21-321-017	\$23,734	\$49,051	\$72,785

Subject only to the State multiplier as applicable.

PTAB/08778JBV

and, for two properties, air conditioning. The properties range: in age from 70 to 109 years; in size from 2,208 to 4,893 square feet of living area; and in improvement assessments from \$2.23 to \$17.28 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$49,051, or \$27.07 per square feet of living area. The board also submitted copies of the property characteristic printouts for the subject as well as a total of four suggested comparables located within the subject's neighborhood. The board's properties contain a two-story, frame or masonry, single-family dwelling with between one and one-half and three baths; one, one or two fireplace; and, for three properties, a partial or full, unfinished basement. The improvements range: in age from 82 to 98; in size from 672 to 2,073 square feet of living area; and in improvement assessments from \$26.28 to \$50.43 per square foot of living area. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that she did not receive the board of review evidence for the 2005 year, but waived any objections she had in regards to this. She further argued that the subject property is over assessed when compared to similar properties in the subject's neighborhood.

Ms. Meisler stated she could not gather any information as to weather comparable #4 in 2005 was a partial or pro-rated assessment, but that the remaining comparables for both years were full assessments. She argued that the board of review's comparables were not as similar to the subject as the appellant's and that comparable #2 from 2006 lists only the garage square feet of living area and not the 7,970 square feet of living area for that comparable.

The appellant's witness, Jason Kuether, testified that he reviewed the assessor's website prior to the hearing and found that the board's comparable #2 was pro-rated with another Parcel that had an improvement with 7,970 square feet of living area.

The board of review's representative, Lena Henderson, argued that the appellants failed to meet their burden to show the subject is inequitably assessed. She then reviewed all of the appellant's comparables to show that most of the comparables were not similar to the subject.

After considering the evidence and reviewing the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. Property Tax Appeal Board Rule 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellants have not met this burden and that a reduction is not warranted.

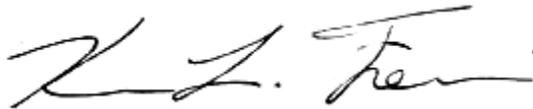
The parties presented assessment data on a total of 10 equity comparables. The PTAB finds that the appellant's comparable #3 from 2003 and #4 from 2006 are pro-rated with each other and a correct improvement assessment is found only when these comparables are consolidated into one comparable. The PTAB further finds this consolidated comparable and the board of review's #1, #3 and #4 from 2006 are the most similar to the subject. These four comparables contain a two-story, frame or masonry, single-family dwelling located within the subject's neighborhood. The improvements range: in age from 82 to 109; in size from 1,924 to 2,208 square feet of living area; and in improvement assessments from \$18.68 to \$36.53 per square foot of living area. In comparison, the subject's improvement assessment of \$27.07 per square foot of living area is within the range established by these comparables. The PTAB accorded less weight to the remaining comparables due to a disparity in size, construction, and/or incomplete assessment information.

As a result of this analysis, the PTAB further finds that the appellants have not adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that a reduction 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.



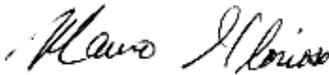
Chairman



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.