

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ari Haas
DOCKET NO.: 05-25607.001-R-1
PARCEL NO.: 13-02-126-023

The parties of record before the Property Tax Appeal Board are Ari Haas, the appellant, by attorney Allen Lefkovitz in Chicago and the Cook County Board of Review.

The subject property consists of a 3,840 square foot parcel of land improved with a 63-year old, two-story, masonry, single-family dwelling containing a fireplace, air conditioning, and a full, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of 11 properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry, single-family dwellings with between one and two and one-half baths. In addition, 10 properties contain air conditioning and eight properties contain one or two fireplaces. Basement information was not provided. The properties range: in age from 54 to 59 years; in size from 1,505 to 1,995 square feet of living area; and in improvement assessments from \$1.65 to \$17.45 per square foot of living area. The appellant also submitted a property character printout from the assessor's office indicating the subject property contains 1,464 square feet of living area. 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 improvement assessment of \$26,520 or \$11.33 per square foot of living area using 2,340 square feet of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on three properties suggested as comparable located within the subject's neighborhood. The properties consist of two-story, masonry, single-family dwellings with two baths, a full basement with one finished, and, for one property, two fireplaces. The properties range: in age from 65 to 66 years; in size from 2,202 to 2,518 square feet of living area;

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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: \$ 4,471
IMPR.: \$ 25,254
TOTAL: \$ 29,725

Subject only to the State multiplier as applicable.

and in improvement assessments from \$11.99 to \$14.42 per square foot of living area. The board of review also submitted a property characteristic printout indicating the subject property has 2,340 square feet of living area. This printout is dated April 15, 2007. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter arguing that the subject's square feet of living area is 1,464 square feet. He argued that the documentation is a 2006 printout. The appellant also submitted court documents regard a 2004 specific objection on the property and a grid of both the appellant's and the board of review's suggested comparables.

At hearing, the appellant's attorney argued that the subject's assessment should be reduced to reflect a 2004 settlement within the courts for a specific objection. In addition, he argued that the suggested comparables submitted are similar to the subject, but assessed lower than the subject. Mr. Lefkovitz also argued that the assessor's printout submitted by the appellant, which covers the 2003 and 2004 assessment years, shows the correct square footage for the subject at 1,464. He argued that the board of review's evidence shows the assessment was the same for 2005 and the previous years and that this shows the square footage stayed the same for the 2005 lien date.

The board of review's representative, Lena Henderson, testified that the board of review's printouts for the subject property cover the current triennial and were printed in 2007 or 2008. She also argued that there was a home improvement done to the home in 2005. She also argued that the board of review's suggested comparables were similar to the subject.

After reviewing the record and considering the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has met this burden.

As to the subject's square feet of living area, the PTAB finds that the appellant's evidence more accurately depicts the subject property during the 2005 assessment year. The board of review testified that the printout submitted as part of their evidence was from 2007 or 2008 which is after the lien date in question. Therefore, the PTAB finds the subject property contains 1,464 square feet of living area in 2005.

The parties submitted a total of 14 properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #1, #8, #10 and #11 are most similar to the subject in design, size, construction, location and age. These properties are masonry, two-story, single-family dwellings within the subject's neighborhood. The properties range: in age from 54 to 59 years; in size from 1,505 to 1,652; and in improvement assessments from \$1.65 to \$17.45 per square foot of living area. In comparison, the subject's improvement assessment of \$18.11 per square foot of living area, based on its correct square footage, is above the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment 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.



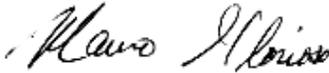
Chairman



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: July 28, 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.