

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Egon Menker
DOCKET NO.: 05-25614.001-R-1
PARCEL NO.: 24-30-207-020-0000

The parties of record before the Property Tax Appeal Board are Egon Menker, the appellant, by attorney Rusty Payton of the Law Offices of Rusty Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of two buildings situated on one parcel. Building #1 is a 35-year old, one-story style dwelling of frame construction containing 1,466 square feet of living area with a slab foundation. Building #2 is a 35-year old, multi-level style dwelling of frame and masonry construction containing 2,336 square feet of living area with a partial, finished basement, central air conditioning, a fireplace, and a two-car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on seven comparable properties. On the grid analysis, four properties are described as multi-level frame or masonry dwellings that are either 32 or 35 years old. Three comparables had no detailed description provided other than classification and neighborhood codes, size, and improvement assessment. The seven comparable dwellings range in size from 2,187 to 2,541 square feet of living area and have improvement assessments ranging from \$10.27 to \$12.10 per square foot of living area. The appellant claims that the subject's improvement assessment is \$47,568 or \$20.36 per square foot of living area. That claim is apparently based on the combined improvement assessment for both buildings, but the appellant produced no evidence to indicate where it obtained this assessment information. 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 final assessment was disclosed. The board of review presented descriptions and assessment information on three properties comparable to building #2. These properties are multi-level frame and masonry dwellings that range

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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:	\$	9,478
IMPR.:	\$	44,891
TOTAL:	\$	54,369

Subject only to the State multiplier as applicable.

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in age from 34 to 46 years old. The dwellings range in size from 2,075 to 2,303 square feet of living area. Each comparable has a finished basement, central air conditioning, a fireplace, and a two-car garage. These properties have improvement assessments ranging from \$12.26 to \$12.63 per square foot of living area. According to the board of review, building #1 has an improvement assessment of \$17,061 or \$11.64 per square foot of living area, and building #2 has an improvement assessment of \$27,830 or \$11.91 per square foot of living area. The two buildings have a combined improvement assessment of \$44,891. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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 Board further finds that a reduction in the subject's assessment is not warranted.

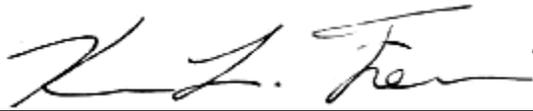
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board 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 not met this burden.

The board of review claims that the subject property has two improvements. To support its claim, the board of review presented the property characteristic sheet for each improvement as well as correct assessment information for each building. A review of the property characteristic sheets confirms that the parcel has two buildings: Building #1 is a 35-year old one-story frame dwelling with 1,466 square feet of living area, and building #2 is a 35-year old multi-level frame and masonry dwelling with 2,336 square feet of living area. The appellant presented seven comparables to demonstrate that building #2 was inequitably assessed. However, the appellant's comparables numbered five, six, and seven received little weight in the Board's analysis, because the appellant did not provide enough information to indicate whether they were actually comparable to building #2. The Board finds the comparables numbered one and three by the appellant and the comparables submitted by the board of review were the most similar to building #2 in age, size, design, and/or exterior construction. Due to their similarities to building #2, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$10.27 to \$12.63 per square foot of living area. Building #2 has an improvement assessment of \$27,830 or \$11.91 per square foot of living area that falls within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds building #2's improvement assessment is equitable and a

reduction in the subject's assessment is not warranted. The appellant presented no evidence to demonstrate that building #1 was inequitably assessed.

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.

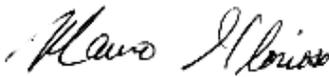
Chairman



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: May 27, 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.