

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Diane Otto
DOCKET NO.: 05-25655.001-R-1
PARCEL NO.: 05-35-200-008-0000

The parties of record before the Property Tax Appeal Board are Diane Otto, the appellant, by attorney Sonja R. Johnson with the law firm of Much Shelist in Chicago, and the Cook County Board of Review.

The subject property consists of a 64-year-old, two-story, single-family dwelling of masonry construction containing 2,703 square feet of living area and located in New Trier Township, Cook County. Features of the home include three and one-half bathrooms, a full-unfinished basement, air-conditioning and two fireplaces.

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 three properties suggested as comparable to the subject. The appellant also submitted a three-page brief, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables, copies of four plat maps and a copy of the board of review's decision. Based on the appellant's documents, the three suggested comparables consist of two-story, single-family dwellings of stucco or frame and masonry construction located within the subject's neighborhood. The improvements range in size from 2,933 to 3,240 square feet of living area and range in age from 79 to 138 years. The comparables contain from two and one-half to four full bathrooms, from one to three fireplaces and a two-car garage. Two comparables have an unfinished basement.

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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: \$ 83,810
IMPR.: \$ 117,033
TOTAL: \$ 200,843

Subject only to the State multiplier as applicable.

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Each improvement assessment is \$32.00 per square foot of living area.

At hearing, the appellant's attorney indicated that the appellant's comparables as well as the subject are lakefront properties. 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 \$200,843. The subject's improvement assessment is \$117,033 or \$43.30 per square foot of living area. Also, the board of review provided a copy of the subject's property characteristic printout. In addition, the board submitted copies of documentation from the board of review level complaint file. 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 appellant submitted three properties as suggested comparables to the subject. The Board finds these properties similar to the subject in design and location. However, they are inferior overall to the subject in age in that they range from 79 to 138 years, whereas, the subject is only 64 years old. In addition, the three suggested comparables are inferior in construction and two of the comparables are much larger in size of living area as compared to the subject. The improvement assessments are \$32.00 per square foot of living area. After considering adjustments for age, construction and size, the Board finds the subject's improvement assessment of \$43.30 per square foot of living area is above the range established but 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 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: December 21, 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.