

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ned Dikmen
DOCKET NO.: 05-26010.001-R-1
PARCEL NO.: 17-04-440-021-0000
TOWNSHIP: North

The parties of record before the Property Tax Appeal Board are Ned Dikmen, the appellant, and the Cook County Board of Review.

The subject parcel in this appeal is improved with two dwellings. One dwelling consists of a two-story, 84-year-old, mixed-use building of masonry construction containing 2,016 square feet of building area with one full bathroom, air-conditioning, a fireplace and a partial-unfinished basement. The other dwelling consists of a two-story, 84-year-old, single-family dwelling of masonry construction containing 2,050 square feet of living area with two and one-half bathrooms, air-conditioning, a fireplace and a full-finished basement. The subject is located in North Chicago Township, Cook County. The appellant failed to include the subject's 2,016 square foot building on the comparable properties grid as required by the Property Tax Appeal Board. The appellant did include the missing improvement's assessment.

The appellant submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvements as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on eight properties suggested as comparable to the subject. Based on the appellant's documents, the eight suggested comparables consist of two-story or three-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,884 to 2,306 square feet of living area and range in age from 78 to 137 years. The comparables contain one and one-half, two or two and one-half bathrooms. Five comparables contain a full-finished or unfinished basement, two comparables have air-conditioning and five comparables contain one or two fireplaces. The improvement assessments range from \$25.49 to \$30.98 per square foot of living

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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: \$ 23,923
IMPR.: \$ 90,252
TOTAL: \$ 114,175

Subject only to the State multiplier as applicable.

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 final total assessment of \$114,175 was disclosed. The subject's mixed-use building has an improvement assessment of \$35,304 or \$17.51 per square foot of building area and the single-family dwelling has an improvement assessment of \$54,948 or \$26.80 per square foot.

In support of the subject dwellings' improvement assessments, the board of review submitted property characteristic printouts and descriptive data on three suggested comparable properties. Two comparables are improved with two-story, 118-year-old, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements contain 1,964 and 3,860 square feet of living area. The comparables contain two full bathrooms, air-conditioning, a fireplace and a full-finished or unfinished basement. The improvement assessments are \$34.99 and \$38.62 per square foot of living area, respectively. The third comparable is improved with a three-story, 39-year-old, 2,640 square foot, mixed-use building of masonry construction with the same neighborhood code as the subject. The comparable contains two and one-half bathrooms and a partial-unfinished basement. The improvement assessment is \$37.98 per square foot of building area. Based on the evidence presented, 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 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.

Regarding the single-family dwelling, the Board finds the appellant submitted eight properties as suggested comparables to the subject. The eight comparables have improvement assessments ranging from \$25.49 to \$30.98 per square foot of living area. The subject's single-family dwelling has a per square foot improvement assessment of \$26.80 which falls within the range established by the appellant's comparables. Regarding the mixed-use building, the Board finds the appellant failed to provide any equity comparables in support of his claim. However, the Board further finds the board of review provided one comparable property with an improvement assessment of \$37.98 per square foot while the subject has an improvement assessment of \$17.51 per square foot of building area. After considering adjustments and the differences in both parties' suggested comparables when

compared to the subject, the Board finds the evidence submitted is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject's dwellings were inequitably assessed by clear and convincing evidence and a reduction is not warranted.

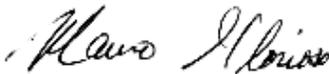
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: August 24, 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.