

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Steven Kaleel
DOCKET NO.: 03-30269.001-R-1
04-28298.001-R-1
05-26048.001-R-1
PARCEL NO.: 17-22-109-145

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Steven Kaleel, the appellant, by attorneys Jerrold H. Mayster and Frederic I. Chaimson with the law firm of Mayster and Chaimson, Ltd. in Chicago and the Cook County Board of Review.

The subject property consists of a 1,026 square foot parcel of land containing a eight-year old, masonry, three-story, single-family dwelling. The improvement contains two baths, air conditioning, and a fireplace. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis for 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 consolidates the above appeals.

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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:

<u>DOCKET #</u>	<u>PIN</u>	<u>LAND</u>	<u>IMPROVEMENT</u>	<u>TOTAL</u>
03-30269.001-R-1	17-22-109-145	\$6,566	\$51,844	\$58,410
04-28298.001-R-1	17-22-109-145	\$6,566	\$51,844	\$58,410
05-26048.001-R-1	17-22-109-145	\$6,566	\$51,844	\$58,410

Subject only to the State multiplier as applicable.

PTAB/0603JBV

In support of the equity argument, the appellant submitted assessment data and descriptions on a total of four properties suggested as comparable to the subject. Black and white photographs of the subject and the suggested comparables, a map of the subject's neighborhood, and a brief from the appellant's attorney were also submitted. The brief states that the board of review incorrectly lists the subject property's square feet of living area and that the correct square footage is 1,842. In support this argument, the appellant submitted a list of property index numbers, the unit number and a name for several properties; a copy of a site plan for the subject's complex; and a copy of the floor plan for the subject's property. The appellant argues that the subject property is an "M-unit" and that the M-units are listed as "D" on the site plan. The appellant then argued that the other "D" units that are adjacent to the subject property and similar to the subject as evidenced by the copy of the floor plan for the "D" unit contain square feet of living area of 1,921 and 1,842 square feet. The appellant argues that the subject's correct square footage is 1,842 square feet of living area.

As to the suggested comparables, the data in its entirety reflects that the properties are located on the subject's block and are improved with a three-story, masonry, single-family dwelling with two and one-half baths, air conditioning, a fireplace, and, for two properties, a full, finished basement. The improvements range: in age from six to eight years; in size from 1,842 to 2,592 square feet of living area; and in improvement assessments from \$24.33 to \$28.15 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 \$60,394, or \$18.41 per square feet of living area using 3,279 square feet. The board also submitted copies of the property characteristic printouts for the subject as well as a total of seven suggested comparables located on the subject's block. The board's properties contain a three-story, masonry, single-family dwelling with two and one-half baths, air conditioning, and two fireplaces. The improvements range: in age from eight to 13 years; in size from 3,040 to 3,116 square feet of living area; and in improvement assessments of \$20.37 to \$24.08 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.

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After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of these appeals.

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 appellant has this burden and that a reduction is warranted.

As to the subject improvement's square footage, the PTAB finds the most reliable evidence as to the subject's square feet of living area is the documentation submitted by the appellant. The floor plan and the listed square feet of living area of other "D" unit properties establishes that the board of review inaccurately lists the subject's square feet of living area. Therefore, the PTAB finds the subject contains 1,842 square feet of living area.

The parties presented assessment data on a total of 11 equity comparables. The PTAB finds the appellant's comparables are the comparables most similar to the subject. These comparables contain a three-story, masonry, single-family dwelling located on the subject's block. The improvements range: in age from six to eight years; in size from 1,842 to 2,592 square feet of living area; and in improvement assessments from \$24.33 to \$28.15 per square foot of living area. In comparison, the subject's improvement assessment of \$32.79 per square foot of living area falls above the range established by these comparables. The PTAB accorded less weight to the remaining comparables due to a disparity in size.

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that a reduction is warranted.

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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: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

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"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.