

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Richard and Karen Maher  
DOCKET NO.: 05-26558.001-R-1  
PARCEL NO.: 05-33-218-050-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Richard and Karen Maher, the appellants, by attorney Gary H. Smith of the Law Offices of Gary H. Smith of Chicago and the Cook County Board of Review (board).

The subject property consists of a 46-year-old, two-story, townhouse dwelling of frame and masonry construction containing 1,454 square feet of living area and located in New Trier Township, Cook County. The residence includes one and one half bathrooms, a full basement and no garage.

The appellants, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants offered a spreadsheet detailing four suggested comparable properties located within a quarter mile of the subject. These properties consist of two-story townhouse dwellings of masonry construction, and range in age from 45 to 50 years. The comparables include one and one half bathrooms and two have full basements and air conditioning. There are no garages. The comparables contain between 1,236 and 1,360 square feet of living area and have improvement assessments ranging from \$11,672 to \$18,326 or from \$9.44 to \$13.48 per square foot of living area. Based on this evidence, the appellants 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 improvement assessment of \$21,638, or \$14.88 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located within the same tax block of the subject. The comparables consist of two-story, townhouse dwellings of frame and masonry construction. The comparables are 46 years old and have full basements. They have two or one and one half bathrooms, three with air conditioning, one with a fireplace and one has a two-car garage.

(Continued on Next Page)

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: \$13,464  
IMPR.: \$21,638  
TOTAL: \$35,102

Subject only to the State multiplier as applicable.

PTAB/TMcG. 9/08

The comparable properties contain between 1,362 and 1,454 square feet of living area with improvement assessments ranging from \$21,136 to \$24,220 or from \$15.20 to \$16.82 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property'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 failed to overcome this burden.

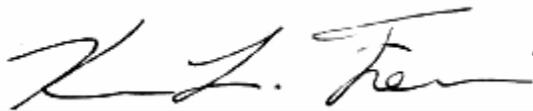
The PTAB places the most weight on the board's four comparables and finds these properties more similar to the subject. The PTAB places less weight on the appellant's comparables, as they are less similar to the subject in construction materials and living area. The properties found similar to the subject have improvement assessments ranging from \$15.20 to \$16.82 per square foot of living area. The subject's per square foot improvement assessment of \$14.88 falls below the range established by these properties. After considering the differences in both parties' suggested comparables when compared to the subject property, the Board finds the evidence submitted is insufficient to effect a change in the subject's current assessment.

As a result of this analysis, the PTAB finds the appellant did not adequately demonstrate that the subject townhouse property 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

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: October 10, 2008



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.