

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Chris Lee
DOCKET NO.: 05-26830.001-R-1
PARCEL NO.: 05-33-117-031

The parties of record before the Property Tax Appeal Board are Chris Lee, the appellant, by attorney Adam Bossov in Chicago; and the Cook County Board of Review.

The subject property consists of a 10,362 square foot parcel of land improved with a four-year old, two-story, frame and masonry, single-family dwelling containing three and one-half baths, two fireplaces, air conditioning, and a full, finished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

The appellant's first argument is that the square feet of living area as listed by the assessor and board of review is incorrect. In support of this, the appellant submitted a copy of an affidavit that states the subject property was purchased in April 2003 for \$1,125,000 and was a recently constructed two-story residence with 3,563 square feet of living area. The appellant also included a copy of a plat of survey for the subject showing a two-story residence. A second copy of the plat of survey was included with mathematical notations on the copy.

In support of the equity argument, the appellant, via counsel, submitted information on a total of five properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame or frame and masonry, single-family dwellings with between two and one-half and four baths. Basement and amenities information was not included. The properties range: in age from one to 21 years; in size from 3,013 to 3,760 square feet of living area; and in improvement assessments from \$18.63 to \$23.36 per square foot of living 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 improvement assessment of \$100,939 or \$28.55 per square foot of living area, using 3,536 square feet, was disclosed. The property characteristic printout indicates that the subject had a building permit update issued in

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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:

LAND:	\$	13,263
IMPR.:	\$	82,601
TOTAL:	\$	95,864

Subject only to the State multiplier as applicable.

2003. The printout also lists the subject as having 3,536 square feet of living area. The board of review did not submit any additional evidence. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter arguing the board of review did not present any evidence and that the subject property is now correctly classified as a two-story residence.

At hearing, the appellant's attorney argued that the subject property was a tear-down and rebuild and should have a classification as a two-story residence. He then argued that the suggested comparables submitted by the appellant show the subject property is over assessed.

In response to questions regarding the plat of survey, the appellant's attorney acknowledged that the mathematical notations on the document were made by the homeowner.

At hearing, the parties stipulated to 3,536 as the square feet of living area for the subject. This is the square footage as listed by the assessor and board of review.

After reviewing the record and considering the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds 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 met this burden.

The appellant submitted a total of five properties suggested as comparable to the subject. The PTAB finds these comparables the similar to the subject in design, size, construction, and age. These properties are masonry, two-story, single-family dwellings located in the subject's neighborhood. The properties range: in age from one to 21 years; in size from 3,013 to 3,760 square feet of living area and in improvement assessments from \$18.63 to \$23.36 per square foot of living area. In comparison, the subject's improvement assessment of \$28.55 per square foot of living area, based on the stipulated square footage, is above the range of comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment is 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.



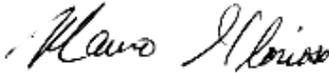
Chairman



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: June 19, 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.