

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: James E. Leikel  
DOCKET NO.: 05-27686.001-R-1  
PARCEL NO.: 28-32-301-033-0000

The parties of record before the Property Tax Appeal Board are James E. Leikel, the appellant, and the Cook County Board of Review.

The subject property consists of a four-year-old, two-story, single-family dwelling of frame and masonry construction. The subject contains 3,011 square feet of living area based on the Property Tax Appeal Board's finding in its 2004 decision for the subject. Features of the home include two and one-half bathrooms, a full-unfinished basement, air-conditioning, a fireplace and a two-car attached garage. The subject is located in Bremen Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board suggesting that the subject property was entitled to the rollover provision and provided a copy of the Property Tax Appeal Board's 2004 decision for the subject. The appellant also submitted evidence arguing unequal treatment in the assessment process as the bases of the appeal. In support of the inequity claim, the appellant submitted assessment data and descriptive information on five properties suggested as comparable to the subject. Based on the appellant's documents, the five suggested comparables offered by the appellant consist of two-story, single-family dwellings of masonry or frame and masonry construction located within two blocks of the subject. Three comparables are located on the same street as the subject. The improvements range in size from 2,613 to 3,443 square feet of living area and range in age from four to ten years. The comparables contain two and one-half or three full bathrooms, a full-unfinished basement, central air-conditioning, a fireplace

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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: \$ 3,753  
IMPR.: \$ 31,864  
TOTAL: \$ 35,617

Subject only to the State multiplier as applicable.

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and a multi-car garage. The improvement assessments range from \$6.82 to \$8.34 per square foot of living area. 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 \$35,617. The subject's improvement assessment is \$31,864 or \$10.58 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of masonry or frame and masonry construction located within one block of the subject. The improvements range in size from 2,613 to 3,243 square feet of living area and range in age from one to nine years. The comparables contain two or two and one-half bathrooms, a full-unfinished basement, air-conditioning, a fireplace and a multi-car attached garage. The improvement assessments range from \$10.33 to \$11.30 per square foot of living area. The board's evidence disclosed that the subject property sold in September 2004 for a price of \$392,000. 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 met this burden.

Regarding the appellant's rollover claim, Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or

unless the decision of the Property Tax Appeal Board is reversed or modified upon review."

The Property Tax Appeal Board rendered a decision lowering the assessment of the subject property for 2004, however, the Board finds that the triennial reassessment cycle for the subject's township was 2005. Consequently, the Board finds the subject does not qualify for the rollover provision.

Regarding the inequity claim, the Board finds the appellant's comparables one and three and the board of review's comparables one and three to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, amenities, age and location and have improvement assessments ranging from \$6.94 to \$11.30 per square foot of living area. The subject's per square foot improvement assessment of \$10.58 falls within the range established by these properties. The Board finds the remaining comparables less similar to the subject in improvement size. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar 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.

As a final point, the Board finds the subject's recent sale in September 2004 for \$392,000 further supports the subject's current assessment.

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:

"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.