



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Kenneth Goodsmith
DOCKET NO.: 05-27901.001-R-1
PARCEL NO.: 16-07-201-013-0000

The parties of record before the Property Tax Appeal Board are Kenneth Goodsmith, the appellant(s), by attorney Joel R. Monarch of Chicago; and the Cook County Board of Review.

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: \$ 24,012
IMPR.: \$ 89,003
TOTAL: \$ 113,015**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is sited on a 24,012 square foot parcel of land, which is improved with a 100-year old, two-story, frame and masonry, single-family dwelling. This improvement contains 4,053 square feet of living area as well as four full and one half-baths, two fireplaces, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant's pleadings requested an application of an assessment reduction reflected in tax year 2004 rendered by the Board in docket #04-20740-R-1 and requesting an extension of time for submission of additional evidence. The record reflects that the Board granted the appellant's request for an extension, but the file lacked this evidence submission. The appellant's attorney was given leave to submit a copy of the submitted evidence which was identified for the record and entered into evidence as Appellant's Exhibit #1 over the objection of the board of review's representative.

The appellant submitted assessment data, descriptions and photographs on four comparable properties for consideration. They are improved with a two-story dwelling of stucco, masonry or frame and masonry exterior construction. They range: in baths from three to five; in age from 91 to 100 years; in size from 3,524 to 4,378 square feet of living area; and in improvement assessments from \$18.26 to \$19.88 per square foot of living area. Amenities included from one to two fireplaces, a full basement and a multi-car garage. The subject's improvement assessment is \$21.96 per square foot of living area.

At hearing, the appellant's attorney indicated that the suggested comparables are located within a three-block radius from the subject. 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 assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties for consideration. They are improved with a two-story, frame and masonry dwelling. They range: in baths from two to four; in age from 90 to 99 years; in size from 3,280 to 3,865 square feet of living area; and in improvement assessments from \$21.99 to \$33.26 per square foot of living area. Amenities include from a full basement and a multi-car garage, while two properties also contain one or two fireplaces. Further, properties #1 and #2 were accorded an average condition by the assessor's office as is the subject, while property #3 was accorded a condition of deluxe without further explanation.

At hearing, the board of review's representative testified that he had no personal knowledge of the proximity of the properties to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney argued that the board of review's properties lacked comparability due to: the proximity to the subject; higher quality of the building; and/or a building smaller in size than the subject.

After hearing the testimony 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 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 PTAB finds the appellant has not met this burden.

The PTAB finds that comparables #2 and #4 submitted by the appellant as well as comparable #1 submitted by the board of review are most similar to the subject in proximity, style, condition, size, age and amenities. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. These comparables had improvement assessments that ranged from \$18.30 to \$21.99 per square foot of living area. The subject's improvement assessment of \$21.96 per square foot of living area is within this range. Moreover, PTAB accorded less weight to the board's evidence due to the absence of testimony or written evidence to explain the methodology used to designate arbitrary neighborhood codes or building condition.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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 28, 2009

Allen Castrovillari

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.