

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert Eifel
DOCKET NO.: 06-20538.001-R-1
PARCEL NO.: 28-20-308-009-0000

The parties of record before the Property Tax Appeal Board are Robert Eifel, the appellant, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property is a 36-year old, one-story style dwelling of masonry construction containing 1,331 square feet of living area with a full, unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted for consideration four comparable properties described as one-story masonry dwellings that are between 36 and 49 years old. The comparables contain from 1,221 to 1,580 square feet of living area and have improvement assessments ranging from \$8.96 to \$9.45 per square foot. The subject's improvement assessment is \$13.23 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review Notes on Appeal" without any equity evidence in support of its assessed valuation of the subject property. The board of review failed to address the appellant's equity evidence when it submitted only the August 2004 sale price of the subject property.

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 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

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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:	\$	6,928
IMPR.:	\$	12,578
TOTAL:	\$	19,506

Subject only to the State multiplier as applicable.

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Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Board finds the only evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellant who provided data on four comparables. The comparables numbered one and two by the appellant were significantly larger than the subject and received reduced weight in the Board's analysis. The comparables numbered three and four were the most similar to the subject in age and size. The range established by these comparables is \$9.21 to \$9.45 per square foot of living area. The appellant's evidence disclosed the subject had an improvement assessment of \$17,614 or \$13.23 per square foot of living area, which is well above the range established by the comparables. The board of review did not submit any equity evidence to refute the evidence presented by the appellant. The Board has examined the information submitted by the appellant and finds, based on this evidence that was not refuted, a reduction in the assessed valuation of the subject property's improvement is justified.

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 27, 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.