

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Peter Rogers and Elizabeth Rublev
DOCKET NO.: 06-20918.001-R-1
PARCEL NO.: 11-32-100-033-1003

The parties of record before the Property Tax Appeal Board are Peter Rogers and Elizabeth Rublev, the appellants, and the Cook County Board of Review.

The subject property consists of a residential condominium unit containing 1,689 square feet of living area and located within a three-story, six unit, masonry condominium building. The subject is assigned a 16.66% percent ownership in the building which is located in Rogers Park Township, Cook County.

The appellant, Elizabeth Rublev, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of the inequity contention, the appellants submitted assessment data and descriptive information on four residential condo units located within the subject's building. The appellants also submitted a one-page brief, a photograph of the subject as well as a copy of the board of review's decision. The four suggested comparables offered by the appellants are identical to the subject in size and amenities as well as percentage of ownership. The improvement assessments range from \$14.91 to \$16.21 per square foot of living area. The subject's improvement assessment is \$31,461 or \$18.63 per square foot of living area. Based on the evidence submitted, 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 total assessment of \$33,485 was disclosed. The board's evidence disclosed the subject's property

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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:	\$ 2,024
IMPR.:	\$ 31,461
TOTAL:	\$ 33,485

Subject only to the State multiplier as applicable.

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classification (2-99) and percent of ownership interest of 16.66%. In support of the assessment, the board of review provided sales data for the six residential units, including the subject, located within the subject's building. The six sales occurred between 2005 and 2006 for a total transaction value of \$2,040,000. Deducting a personal property allocation of \$5,000 per unit, or \$30,000 results in a total adjusted value of \$2,010,000 for the subject's building. Multiplying this amount by the subject's percentage of ownership of 16.66% results in an estimated market value for the subject of \$334,866.

At hearing, the board of review's representative indicated that the appellants' four comparables have occupancy factors ranging from 80% to 87% and therefore, the assessments for these properties do not reflect their full value. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

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 appellants' 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 appellants have not overcome this burden.

The appellants submitted as evidence four residential condo units located within the subject's building and identical to the subject in most respects. However, the Board finds that these four properties have partial assessments due to occupancy factors and consequently enjoy lower assessments than the subject. Therefore, the Board finds the appellant did not provide sufficient evidence to effect a change in the subject's improvement assessment. As a final point, the Board finds the board of review's market analysis supports the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have failed to demonstrate that the subject dwelling 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



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: April 25, 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

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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.