

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mitchell Weiss
DOCKET NO.: 06-20978.001-R-1
PARCEL NO.: 15-35-417-016

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

The subject property consists of a 21,691 square foot parcel of land containing two improvements. The improvement appealed by the appellant is a 42-year old, multi-level, frame and masonry, single-family dwelling containing 1,871 square feet of living area, two baths, air conditioning, and a partial, finished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of nine properties suggested as comparable and located within the subject's neighborhood. The properties are described as multi-level, frame and masonry, single-family dwellings with between one and one-half and three and one-half baths and, for eight properties, one or two fireplaces. Air conditioning and basement information were not provided. The properties range: in age from 28 to 49 years; in size from 1,241 to 2,382 square feet of living area; and in improvement assessments from \$15.20 to \$26.35 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 total assessment of \$56,619 was disclosed. The property characteristic card indicates there was a homestead improvement exemption on the property beginning in 2003. The improvement's assessed value with the exemption applied was \$36,136 or \$19.31 per square foot of living area. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as multi-level, frame or frame and masonry, single-family dwellings with two and one-half or three baths, air conditioning, one 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: \$ 17,352
IMPR.: \$ 56,619
TOTAL: \$ 73,971

Subject only to the State multiplier as applicable.

and a partial, finished basement. The properties range: in age from 28 to 49 years; in size from 1,241 to 2,032 square feet of living area; and in improvement assessment from \$19.11 to \$26.35 per square foot of living area. Comparables #1 and #2 submitted in 2005 is the same comparable as the appellant's #6 and #9. Based on this evidence, the board of review requested confirmation of the subject's assessment.

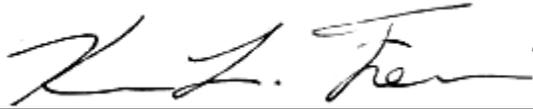
After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

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 not met this burden.

The parties submitted a total of 11 properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #1 and #6 and the board of review's comparables #1 and #2 from are the most similar to the subject in design, size, construction, and age. These properties are frame and masonry, multi-level, single-family dwellings located in the subject's neighborhood. The properties range: in age from 42 to 49 years; in size from 1,937 to 2,080 square feet of living area and in improvement assessments from \$15.20 to \$19.54 per square foot of living area. Because the subject has a homestead improvement exemption, the increased value due to the rebuild is not to be included in establishing the assessed value of the improvement for four years after the date the rebuild was complete. 35 ILCS 200/15-180. Therefore, the subject's improvement assessment with the exemption applied of \$19.31 per square foot of living area is within 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 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.

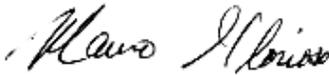
Chairman



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: May 27, 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

Docket No.: 06-20978.001-R-1

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.