

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert & Evelyn Allen
DOCKET NO.: 06-21121.001-R-1
PARCEL NO.: 16-06-320-044-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Robert & Evelyn Allen, the appellants, and the Cook County Board of Review (board).

The subject property consists of a 104-year-old, two-story, four-unit apartment building of masonry construction and located in Oak Park Township, Cook County. The apartment property includes four bathrooms and four half baths, a full basement and a four-car garage. The appellants indicated the subject contained 4,168 square feet of building area while the Assessor's official records indicated 5,129 square feet. The appellants offered no evidence to support their claim. Therefore the PTAB will use the Assessor's official record of 5,129 square feet.

The appellants appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants offered four suggested comparable properties located within a half mile of the subject. These properties consist of two-story apartment buildings of masonry construction and range in age from 39 to 91 years. The comparables include four or six bathrooms and full basements, one finished. One property has a three-car garage. The comparables contain between 4,696 and 6,432 square feet of building area and have improvement assessments ranging from \$36,551 to \$54,210 or from \$7.47 to \$9.90 per square foot of building area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$53,248, or \$10.38 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered three suggested comparable properties located within a quarter mile of the subject. The comparables consist of two-story, two or four-unit buildings of masonry construction. The comparables range in age from 90 to 107 years with full basements, one finished; one has air conditioning and two have

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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: \$14,533
IMPR. \$53,248
TOTAL: \$67,781

Subject only to the State multiplier as applicable.

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fireplaces. The comparables have two, three or four bathrooms and two-car garages. The comparable properties range in size from 3,294 to 4,824 square feet of building area with improvement assessments ranging from \$38,524 to \$55,179 or from \$10.81 to \$12.38 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject property'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 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 failed to overcome this burden.

The PTAB finds the board's comparable three and the appellants' comparable one are the only comparables similar to the subject. The PTAB finds the remaining five suggested comparables differ too much from the subject in characteristics such as building size or age or dwelling units. These two properties have improvement assessments of \$7.82 and \$10.87 per square foot of living area. The subject's per square foot improvement assessment of \$10.38 is within this small range of properties. After considering the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the PTAB finds the appellants did not adequately demonstrate that the subject apartment building 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.



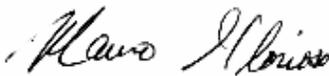
Chairman



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: December 19, 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.