

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert & Kathryn Berti  
DOCKET NO.: 06-21123.001-R-1  
PARCEL NO.: 15-01-317-008-0000

The parties of record before the Property Tax Appeal Board are Robert & Kathryn Berti, the appellants, and the Cook County Board of Review.

The subject property consists of a 51-year-old, two-story, single-family dwelling of masonry construction containing 2,758 square feet of living area and located in River Forest Township, Cook County. Features of the residence include two and one-half bathrooms, a partial-unfinished basement, air-conditioning, two fireplaces and a two-car attached garage.

The appellant, Robert Berti, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellants submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellants also submitted photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellants' documents, the four suggested comparables consist of two-story, single-family dwellings of masonry construction located within four blocks of the subject. The improvements range in size from 3,183 to 3,430 square feet of living area and range in age from 29 to 55 years. The comparables contain from two to three and one-half bathrooms, a partial or full-unfinished basement, air-conditioning, a fireplace and a multi-car garage. The improvement assessments range from \$15.32 to \$22.92 per square foot of living area.

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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: \$ 19,872  
IMPR.: \$ 68,225  
TOTAL: \$ 88,097

Subject only to the State multiplier as applicable.

PTAB/rfd5653

At hearing, the appellant asserted that the subject received a reduction in 2002 from the Property Tax Appeal Board and provided a copy of the decision. The appellant argued that based on the 2002 correction awarded by the Property Tax Appeal Board, the subject's improvement assessment increased by nearly 90% and by a greater percentage increase than similar properties in the subject's neighborhood. 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" disclosing the subject's total assessment of \$88,097. The subject's improvement assessment is \$68,225 or \$24.74 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,773 to 3,255 square feet of living area and range in age from 40 to 54 years. The comparables contain two and one-half or three and one-half bathrooms, air-conditioning, one or two fireplaces and a two-car or three-car attached garage. Two comparables contain a full-unfinished basement. The improvement assessments range from \$25.65 to \$26.19 per square foot of living area.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted four new comparable properties and argued that they further supported a reduction in the subject's improvement 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 Board finds the appellants' comparable two and the board of review's comparables one and two to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, amenities, age and location and have improvement assessments ranging from \$20.50 to \$26.19 per square foot of living area. The subject's per square foot improvement assessment of \$24.74 falls within the range established by these properties. The remaining comparables are accorded less weight because they are much larger in size of living area as compared to the subject. Accepted assessment theory suggests that as building size increases the value per square foot decreases, all other things being equal. In this case, the Board finds this theory is exemplified; the larger dwellings have lower per square foot assessments; and the smaller dwellings have higher per square foot assessments. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Next, the Property Tax Appeal Board did not consider the four new comparables submitted in rebuttal. *Section 1910.66 (c), of the Official Rules of the Property Tax Appeal Board* states in part, "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties." 86 Ill. Adm. Code §1910.66(c). Therefore, the Property Tax Appeal Board is precluded from considering the new comparables submitted as rebuttal evidence.

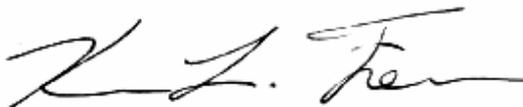
Finally, the Board finds the appellants' argument that the subject's assessment increased by a greater percentage than similar properties in the subject's neighborhood unpersuasive. The fact that the subject's assessment may have increased by a greater percentage than other properties in the neighborhood does not support the contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. Property Tax Appeal Board, 544 N.E.2d at 771. That is properties with similar market values should have similar assessments. Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different levels of fair market value.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have failed to adequately 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: May 30, 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.