

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Howard Gillman
DOCKET NO.: 06-21264.001-R-1
PARCEL NO.: 10-21-308-041-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Howard Gillman, the appellant; and the Cook County Board of Review (board).

The subject property consists of a 37-year-old, two-story single-family dwelling of frame and masonry construction and located in Niles Township, Cook County. The residence contains three and one-half bathrooms, a finished partial basement, air conditioning and a two-car garage. The appellant claimed that the living area and the lot size are incorrect and suggested that the building contained 3,243 square feet of living area and the lot is 15,375 square feet. To support these claims the appellant submitted a copy of a spotted survey. The Assessor's records describe the building as containing 3,313 square feet and the lot containing 15,433 square feet amounting to differences of 70 square feet and 58 square feet, respectively. For analysis purposes the PTAB will use the appellant's figures. Any change in building or land dimensions are under the control of the Assessor.

The appellant submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties located within a half mile of the subject. These properties consist of new, two-story, single-family dwellings of masonry construction. The comparables have two or three bathrooms with some half-baths and one has a basement. The homes are air-conditioned, have fireplaces and two-car garages. The comparables contain between 2,870 and 3,608 square feet of living area and have improvement assessments ranging from \$18,006 to \$30,976 or from \$4.99 to \$10.05 per square foot of living area. The appellant also had questions regarding his taxing district location. A property's location in

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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: \$14,815
IMPR. \$39,756
TOTAL: \$54,571

Subject only to the State multiplier as applicable.

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a taxing district, as indicated by the property's tax code, is under the jurisdiction of the County Clerk. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$39,756, or \$12.26 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered four suggested comparable properties located within a quarter mile of the subject. The figures listed in the board's grid are for assessment year 2007. The PTAB will use the 2006 figures found in the board's printouts. Comparable four is prorated over two lots with a total assessment of \$43,038. The comparables consist of two-story single-family dwellings of frame and masonry construction and range in age from 39 to 56 years. The comparables contain two or three bathrooms with some half-baths, with full or partial basements, one finished; all have air conditioning, fireplaces and one or two-car garages. The comparables range in size from 3,141 to 3,600 square feet of living area and have improvement assessments of between \$27,533 and \$43,908 or from \$7.65 to \$13.98 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB 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 PTAB finds the appellant has failed to overcome this burden.

The PTAB finds the board's comparables one, two and three are more similar to the subject but with some differences in living area and age to be considered. These properties have improvement assessments ranging from \$7.65 to \$13.98 per square foot of living area. The subject's per square foot improvement assessment of \$12.26 is within this range of properties. The PTAB gives less weight to the appellant's comparables because they are all partial assessments for 2006 with full assessments in 2007. In addition, the appellant's comparables are less similar to the subject in living area and lot size. Finally, the appellant's three comparables differ significantly from the subject in age. Any change in the subject's characteristics is accomplished through the Assessor. After considering the differences in both parties' suggested comparables when compared

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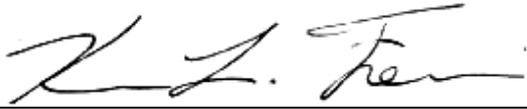
to the subject property, the PTAB finds the evidence submitted is insufficient to effect a change in the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is 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: August 14, 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.