

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Donna L. Radzik
DOCKET NO.: 05-22519.001-R-1
06-21445.001-R-1
PARCEL NO.: 02-21-200-020

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Donna L. Radzik, the appellant, by attorney Lait Meisler with the law firm of Golan & Christie in Chicago and the Cook County Board of Review.

The subject property consists of a 15,496 square foot parcel of land improved with a four-year old, two-story, frame, single-family dwelling. The improvement contains 3,284 square feet of living area, two and two-half baths, a fireplace, air conditioning, and a full, unfinished basement. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

The PTAB finds that these appeals are within the same assessment triennial, involve common issues of law and fact and a consolidation of the appeals would not prejudice the rights of the parties. Therefore, under the *Official Rules of the Property Tax Appeal Board, Section 1910.78*, the PTAB, without objection from the parties, consolidates the above appeals.

In support of the equity argument, the appellant submitted assessment data and descriptions on a total of six properties suggested as comparable to the subject. The data in its entirety reflects that the properties are located within the subject's neighborhood and are improved with a two-story, frame and masonry, frame, or stucco, single-family dwelling with between

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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:

<u>DOCKET #</u>	<u>PIN</u>	<u>LAND</u>	<u>IMPROV</u>	<u>TOTAL</u>
05-22519.001-R-1	02-21-200-020	\$8,057	\$52,544	\$60,601
06-21445.001-R-1	02-21-200-020	\$8,057	\$52,544	\$60,601

Subject only to the State multiplier as applicable.

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two and three and one-half baths. In addition, four properties contain air conditioning and four properties contain one fireplace. The properties range: in age from one to 58 years; in size from 2,378 to 3,742 square feet of living area; and in improvement assessments from \$1.76 to \$5.84 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$52,544, or \$16.00 per square feet of living area. The board also submitted copies of the property characteristic printouts for the subject as well as a total of five suggested comparables located within the subject's neighborhood. The board's properties contain a two-story, frame, single-family dwelling with two and one-half or three and one-half baths, air conditioning, one or two fireplaces, and a full, unfinished basement. The improvements range: in age from one to four years; in size from 2,907 to 3,761 square feet of living area; and in improvement assessments from \$16.00 to \$16.37 per square foot of living area. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the subject property is over assessed when compared to similar properties in the subject's neighborhood. In response to questions, Ms. Meisler stated that she could not determine if any of the properties were pro-rated or partial assessments, but that the assessor's website did not go back to the lien years in question.

The board of review's representative, Lena Henderson, argued that two of the appellant's comparables from the 2005 evidence are pro-rated and one is a partial assessment and that both new comparables from the 2006 evidence are partial assessments. This means that the improvement assessments listed on the grid are not the full assessments for each property. During the hearing she stated that she reviewed each of the appellant's suggested comparables in the board of review's computer system and the assessor's website to determine if a property was a full, partial, or pro-rated assessment. Ms. Henderson further explained what a partial and pro-rated assessment was.

In rebuttal, the witness, Jason Kuether, testified that for the 2005 assessment year he reviewed the assessor's website which included parcel mapping and data on the properties. He stated he did not see any other PINs associated with the properties.

The record was left open for receipt of the board of review's printouts and the appellant's parcel mapping printouts. The board of review timely submitted copies of printouts that indicate the appellant's comparable #2 from 2005 is pro-rated at 40% and that comparable #3 from 2005 is pro-rated at 50%. The appellant timely submitted copies of parcel mapping for

comparables #2 and #4 from 2005 and comparables #3 and #4 from 2006. Only comparables #2 and #3 from 2005 were at issue for pro-ration. Information on comparable #3 was not provided by the appellant. For comparable #2, it is difficult to determine where the improvement lies from the printout.

After considering the evidence and reviewing the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. Property Tax Appeal Board Rule 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

The parties presented assessment data on a total of 11 equity comparables. The PTAB finds the board of review's comparables #1 and #2 from 2005 and #2 and #3 from 2006 are the most similar to the subject. These four comparables contain a two-story, frame, single-family dwelling located within the subject's neighborhood. The improvements range: in age from one to four years; in size from 2,907 to 3,200 square feet of living area; and in improvement assessments from \$16.00 to \$16.37 per square foot of living area. In comparison, the subject's improvement assessment of \$16.00 per square foot of living area falls within the range established by these comparables. The PTAB accorded less weight to the remaining comparables due to a disparity in size, age and/or incomplete improvement assessment information.

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that a reduction is warranted.

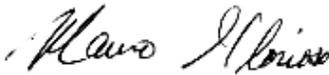
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: February 20, 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 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.