

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David Kumskis
DOCKET NO.: 06-22501.001-R-1
PARCEL NO.: 15-34-119-022-0000

The parties of record before the Property Tax Appeal Board are David Kumskis, the appellant, by attorney Rusty Payton of Rusty A. Payton, P.C., in Chicago, and the Cook County Board of Review.

The subject property is a 106-year old, one and one-half-story style dwelling of frame construction containing 1,917 square feet of living area with a full basement finished as a recreation room.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted three comparable properties described as one-story or one and one-half-story frame or masonry dwellings that are 55 to 78 years old for consideration. One comparable has an unfinished basement, while two comparables have no basements. The comparables contain 1,270 to 1,340 square feet of living area and have improvement assessments of \$12.22 to \$12.61 per square foot. The appellant's petition claims the subject is a one-story frame dwelling containing 1,075 square feet of living area with an unfinished basement. The subject's improvement assessment is \$14.84 per square foot based on the appellant's claim regarding the subject's living area. The appellant submitted no evidence to demonstrate this living area estimate was correct. However, the appellant's evidence includes a photograph, purportedly of the subject property, that depicts a multi-story dwelling. 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 final assessment was disclosed. The board of review submitted property characteristic sheets for the subject and three comparables, as well as a grid analysis of

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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:	\$	4,249
IMPR.:	\$	15,951
TOTAL:	\$	20,200

Subject only to the State multiplier as applicable.

PTAB/MRT/6/17/08

these properties. The subject's property characteristic sheet indicates the subject is a 1.5-story to 1.9-story frame dwelling that contains 1,917 square feet of living area. The comparables consist of 1.5-story to 1.9-story frame dwellings that are 78 to 92 years old. These properties have full basements, two of which are finished as recreation rooms, contain 1,974 to 2,144 square feet and have improvement assessments of \$9.91 to \$11.80 per square foot. 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 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). After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

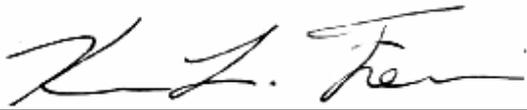
The Board finds the parties disputed the subject's design and living area. The appellant claimed the subject is a one-story dwelling containing 1,075 square feet of living area. However, the appellant submitted no evidence to support this claim. Indeed, the appellant submitted a photograph of the subject that depicts a multi-story dwelling. The board of review submitted the subject's property characteristic sheet, which describes a 1.5-story to 1.9-story dwelling containing 1,917 square feet of living area. The Property Tax Appeal Board finds the best evidence in the record of the subject's design and living area is found on the subject's property characteristic sheet. Therefore, the Board finds the subject is a 1.5-story to 1.9-story dwelling that contains 1,917 square feet of living area.

The Board further finds the comparables submitted by board of review were similar to the subject in size, design, exterior construction, and features, even though they were somewhat newer than the subject. These comparables received the greatest weight in the Board's analysis. The range established by the most similar comparables contained in this record is \$9.91 to \$11.80 per square foot of living area. The subject's improvement assessment of \$8.32 per square foot of living area is below this range. 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.



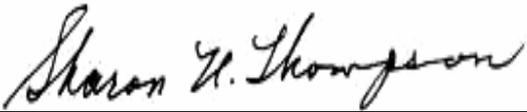
Chairman



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: June 27, 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.