

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Timothy Millar
DOCKET NO.: 06-22614.001-R-1
PARCEL NO.: 02-21-413-042-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Timothy Millar, the appellant, by attorney Joseph G. Kuser of Storino, Ramello & Durkin of Rosemont and the Cook County Board of Review (board).

The subject property consists of a 11-year-old, two-story, class 2-78 dwelling of frame and masonry construction containing 3,734 square feet of living area and located in Palatine Township, Cook County. The residence includes three and one half bathrooms, a full basement, air conditioning, a fireplace and a three-car garage. The subject enjoys a Home Improvement Exemption (HIE) initiated in 2001.

The appellant, through counsel, 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 quarter mile of the subject. These properties consist of two-story class 2-08 and 2-09 dwellings of frame construction and ranging in age from six to 16 years. The comparables include three or four bathrooms, with half baths and full basements; all comparables have air conditioning and fireplaces. The comparables have three-car garages. They contain between 3,959 and 5,013 square feet of living area and have improvement assessments ranging from \$34,111 to \$56,204 or from \$6.80 to \$11.88 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$54,784, or \$14.67 per square foot of living area, was disclosed. The subject enjoys a HIE based on an estimated permit value of \$175,000 and depreciated to \$167,988. The HIE's partial assessment is \$19,678. The subject's final improvement assessment after deduction of the assessment for the HIE is \$35,106, or \$9.40 per square foot of living area. In support of the subject's

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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: \$17,774
IMPR. \$54,784
TOTAL: \$72,558

Subject only to the State multiplier as applicable.

PTAB/TMcG.

assessment, the board offered three suggested comparable properties located within a half mile of the subject. The assessments for the suggested comparables are for the 2007 triennial which is also the expiration date for the 2001 HIE. The comparables consist of two-story class 2-09 single-family dwellings of masonry construction and range in age from eight to 14 years. The comparables contain two, three or four bathrooms with half-baths, and full or partial basements, one finished; all have air conditioning, all have fireplaces and all sites have one or two-car garages. The comparables range in size from 5,036 to 5,629 square feet of living area and have improvement assessments of between \$62,135 and \$74,503 or from \$12.34 to \$14.45 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 Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's 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 appellant has failed to overcome this burden.

The PTAB finds the appellant's comparable three is the only comparable similar to the subject. This property has an improvement assessment of \$12.34 per square foot of living area. The subject's per square foot improvement assessment of \$9.40 is below this single similar property. The PTAB gives less weight to the remaining six comparables because they are less similar to the subject in building construction or living area or building classification. After considering the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the PTAB finds the appellant did not adequately demonstrate that the subject property 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: August 24, 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.