PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Richard M. Strezo
DOCKET NO.: 06-22935.001-R-1
PARCEL NO.: 14-20-305-026

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Richard M. Strezo, the appellant, and the Cook County Board of Review.

The subject property consists of a 3,720 square foot parcel of land containing an 98-year old, masonry, three-story, multi-family dwelling. The improvement contains four and one-half baths, air conditioning, three fireplaces, and a full, finished basement. The appellant argued that there was unequal treatment in the assessment process of the improvement as the basis for this appeal.

In support of the equity argument, the appellant presented a grid listing the subject properties square feet of living area as 3,600. No explanation was provided as to why is differs from the board of review's documentation. In addition, the appellant submitted assessment data and descriptions on four properties suggested as comparable to the subject. Black and white photographs of the subject property and the suggested comparables were also submitted. The data in its entirety reflects that the properties are located within one block of the subject and are improved with a three-story, masonry, multi-family dwelling with three baths, air conditioning, and a full, unfinished basement. The properties range: in age from 96 to 100 years; in size from 3,781 to 4,038 square feet of living area; and in improvement assessments from $19.18 to $19.95 per square foot of living area.

(Continued on Next Page)

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: $ 16,141
IMPR.: $ 85,803
TOTAL: $101,944

Subject only to the State multiplier as applicable.

PTAB/0760JBV

As a result of its analysis, the appellant requested a reduction of the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was $91,785, or $19.06 per square feet of living area when using 4,815 square feet. The board also submitted assessment data and descriptions of four properties suggested as comparable to the subject. Black and white photographs of the subject and these properties were also included. The suggested comparables are located within the subject's neighborhood and are improved with a three-story, masonry, multi-family dwelling with three, three and three-half or six baths and a full basement with two finished. In addition, three properties have air conditioning and two properties contain three or four fireplaces. The properties range: in age from 11 to 114 years; in size from 4,422 to 4,929 square feet of living area; an in improvement assessments from $18.46 to $24.86 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.

In rebuttal, the appellant submitted a letter arguing that the board of review's comparables were not comparable to the subject property. The appellant noted that the comparables were not located on the subject's block or within one block; that the lot sizes for two of the board's comparables were larger; that the ages of two of the comparables were significantly less than the subject; and that the comparables were larger in size than the subject.

The appellant further argued that the board of review had incorrectly listed the appellant's square feet of living area. The appellant argued that the subject property and the appellant's comparable #1 were built at the same time, by the same building and are the same size. He also noted that all the appellant's comparables have enclosed and heated back porch areas that are not included in their square feet of living area. The appellant submitted pictures of the rear of the appellant's comparables and a copy of the board of review's grid with marking on it questioning the square feet of the board's comparables.

After considering the evidence and reviewing the record, 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 not met this burden and that a reduction is not warranted.

As to the appellant's square footage argument, the PTAB finds that the appellant has failed to prove the board of review has incorrectly listed the subject's square feet of living area. A plat of survey or other documentation to show the exact square feet of living area for the subject was not included and a photograph of the rear of a comparable is insufficient to establish that the subject is the same size. Therefore, the PTAB finds the subject contains 4,815 square feet of living area.

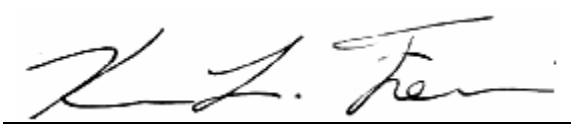
The parties presented assessment data on a total of eight equity comparables. The PTAB finds the appellant's comparables #3 and #4 and the board of review's comparables #1 and #3 are the most similar to the subject. These four comparables contain a three-story, masonry, multi-family dwelling located within the subject's neighborhood. The improvements range: in age from 96 to 114 years; in size from 4,038 to 4,929 square feet of living area; and in improvement assessments from $19.18 to $24.86 per square foot of living area. In comparison, the subject's improvement assessment of $19.06 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.

As a result of this analysis, the PTAB further finds that the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a reduction is not warranted.

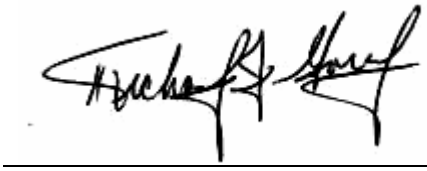
Docket No. 06-22935.001-R-1

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.

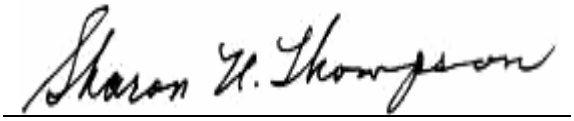
Chairman



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: October 31, 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.