

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ronald Y. Rothstein
DOCKET NO.: 06-23221.001-R-1
PARCEL NO.: 14-28-312-089-0000

The parties of record before the Property Tax Appeal Board are Ronald Y. Rothstein, the appellant, and the Cook County Board of Review.

The subject property consists of a 110-year-old, three-story, single-family dwelling of masonry construction sited on a 4,066 square foot lot located in Lake View Township, Cook County. At hearing, the parties agreed that the subject contains 3,430 square feet of living area. Features of the home include four full bathrooms, two half-baths, a full-unfinished basement, air-conditioning, a fireplace and a one-car detached garage.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a one-page letter, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables as well a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of two-story or three-story, single-family dwellings of masonry or frame construction located on the same street and within one block of the subject. The improvements range in size from 2,440 to 2,750 square feet of living area and range in age from 114 to 123 years. The comparables contain two or three full bathrooms and a full-unfinished basement. One comparable has a fireplace and three comparables contain a two-car detached garage. The improvement assessments range from \$28.21 to \$35.61 per square foot of living area. The subject's improvement assessment is \$34.00 per square foot of living area. The four suggested land comparables range in size from 2,650 to 3,150 square feet and have land assessments ranging from \$6.19 to

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 21,962
IMPR.: \$ 109,760
TOTAL: \$ 131,722

Subject only to the State multiplier as applicable.

PTAB/rfd5983

\$7.48 per square foot. The subject's land assessment is \$5.40 per square foot of land.

At hearing, the appellant asserted that the subject's assessment increased by 80% in the triennial reassessment of 2006. The appellant further asserted that as a result of appeals, the assessment was reduced by the board of review to \$138,582, which still consists of a 40% increase. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$138,582, with \$116,620 or \$34.00 per square foot of living area apportioned to the improvement and \$21,962 or \$5.40 per square foot apportioned to the land. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with three-story, single-family dwellings of masonry construction located within one-quarter mile of the subject. The improvements range in size from 2,831 to 3,348 square feet of living area and range in age from 108 to 113 years. The comparables contain from two to five full bathrooms. Three comparables contain a full-finished or unfinished basement, two comparables have air-conditioning and three comparables have a fireplace. The improvement assessments range from \$34.12 to \$42.81 per square foot of living area. The four suggested land comparables range in size from 1,540 to 2,640 square feet and have land assessments ranging from \$7.48 to \$10.64 per square foot. At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions.

After hearing the testimony 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 overcome this burden.

At hearing, the appellant provided information disclosing that the subject received an improvement reduction in 2007 from the board of review. The board of review's decision search data sheet disclosed a 2007 improvement reduction from \$116,620 to \$109,760 for the subject.

"A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyme Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686,

690, 398 N.E.2d 951, 954 (1st Dist. 1979)." Therefore, the Board finds that based on the board of review's 2007 non-triennial assessment correction it is appropriate to reduce the appellant's 2006 improvement assessment to \$109,760.

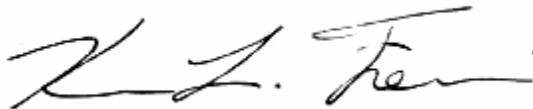
Next, the Board finds the appellant's argument that the subject's assessment increased by a greater percentage than similar properties unpersuasive. The fact that the subject's assessment may have increased by 40% does not support the contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. Property Tax Appeal Board, 544 N.E.2d at 771. That is properties with similar market values should have similar assessments. Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different levels of fair market value.

As a final point, the Board finds no further reduction based on the appellant's inequity argument 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 29, 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.