

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Allen Kuo
DOCKET NO.: 06-23511.001-R-1
PARCEL NO.: 02-27-206-006-0000

The parties of record before the Property Tax Appeal Board are Allen Kuo, the appellant, by attorney Mitchell L. Klein of Schiller, Klein & McElroy, Chicago, and the Cook County Board of Review.

The subject property consists of a four-year-old, two-story style single-family dwelling of frame and masonry construction containing 4,135 square feet of living area and located in Palatine Township, Cook County. Amenities include three and one half baths, an unfinished full basement, a fireplace and a three-car garage. The subject has the benefit of a home improvement exemption (HIE.)

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing five suggested comparable properties located in the same area as the subject. These properties consist of two-story style single-family dwellings of masonry and frame construction from one to four years old. The comparable dwellings contain from three to four baths, full basements, fireplaces and multiple car garages. The comparables range in size from 3,849 to 4,462 square feet of living area with improvement assessments ranging from \$10.74 to \$15.27 per square foot of living area. Copies of the comparables' property characteristic printouts and a copy of the subject's 2005 board of review final decision were also included. The record revealed that none of the appellant's comparables enjoy a HIE. Based on this evidence and argument, 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 total improvement assessment of \$88,177, or \$21.32 per square foot of living area, was disclosed. The record disclosed that in 2006 the subject was upgraded and \$30,909 was applied to the subject's improvement

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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:	\$	17,820
IMPR.:	\$	53,755
TOTAL:	\$	71,575

Subject only to the State multiplier as applicable.

assessment as the assessment over the HIE exclusion. The board's evidence also revealed that the subject's improvement assessment without the HIE is \$57,268 or \$13.85 per square foot of living area. In support of the subject's assessment, the board of review offered the testimony of a board of review property analyst along with property characteristic sheets and a spreadsheet detailing three suggested comparable properties. The comparables are located in the same coded assessment neighborhood as the subject. The comparables consist of two-story style single-family dwellings of masonry or frame and masonry construction with four or five full baths, full basements, air conditioning, fireplaces and garages. These properties range in age from one to nine years and in size from 3,979 to 4,462 square feet of living area with improvement assessments ranging from \$14.05 to \$15.27 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

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.

With regard to the equity of the subject's improvement, the Property Tax Appeal Board finds that the evidence clearly indicates the subject's current improvement assessment is excessive. The four-year old subject's assessment including its upgrade is 39% higher than the highest improvement assessment of the comparables, which is a one-year old improvement. There is no evidence in the record demonstrating that the subject's upgrade contains additional square footage or anything to warrant the substantial difference between the newly constructed comparables' improvement assessments and the subject's improvement assessment.

After considering reviewing testimony and evidence, the Board finds the subject's current per square foot improvement assessment is not supported. As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and 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: April 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.