

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kaner Trust
DOCKET NO.: 06-23680.001-R-1
PARCEL NO.: 24-14-107-053

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

The subject property consists of a 7,504 square foot parcel of land containing an 82-year old, frame, one-story, single-family dwelling. The improvement contains one bath. The appellant raised two arguments: first, that there was unequal treatment in the assessment process of the improvement; and second, that the fair market value of the subject is not accurately reflected in its assessed value as the bases for this appeal.

The appellant argued that the board of review incorrectly listed the subject property's square feet of living area. In support of this and the market value argument, the appellant presented an appraisal listing the subject property as containing 810 square feet of living area. The appraisal utilized the cost and sales comparison approaches to value to estimate the market value of the subject property as of April 13, 2007 at \$200,000.

In support of the equity argument, the appellant submitted assessment data and descriptions on four properties suggested as comparable to the subject. Colored photographs of the subject property and these properties were also submitted. The data in its entirety reflects that the properties are located within six blocks of the subject and are improved with a one-story, frame,

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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: \$ 6,303
IMPR.: \$ 13,397
TOTAL: \$ 19,700

Subject only to the State multiplier as applicable.

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single-family dwelling with one bath. The properties range: in age from 54 to 88 years; in size from 864 to 900 square feet of living area; and in improvement assessments from \$15.90 to \$17.10 per square foot of living area. As a result of these analyses, 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 \$18,196, or \$17.43 per square feet of living area using 1,044 square feet. In addition, the total assessment was \$24,499 which yields a market value of \$153,119 using the level of assessment of 16% for Class 2 property as contained in the Cook County Real Property Assessment Classification Ordinance. The board also submitted assessment data and descriptions of three properties suggested as comparable to the subject. The suggested comparables are located within the subject's neighborhood and are improved with a one-story, frame, single-family dwelling with one or one and one-half baths, and, for one property, a full, unfinished basement. The properties range: in age from 68 to 82 years; in size from 1,012 to 1,090 square feet of living area; and in improvement assessments from \$18.89 to \$19.74 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 subject's square feet of living area was incorrectly listed in the board of review's evidence and that its suggested comparables are not similar to the subject property.

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 warranted.

As to the appellant's square footage argument, the PTAB finds that the appellant has submitted sufficient evidence to establish that the subject property's square feet of living area was

incorrectly listed by the board of review. Therefore, the PTAB finds that the subject property contains 810 square feet of living area.

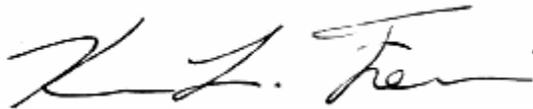
The parties presented assessment data on a total of seven equity comparables. The PTAB finds the appellant's comparables are the most similar to the subject. These four comparables contain a one-story, frame, single-family dwelling located within six blocks of the subject. The properties range: in age from 54 to 88 years; in size from 864 to 900 square feet of living area; and in improvement assessments from \$15.90 to \$17.10 per square foot of living area. In comparison, the subject's improvement assessment of \$22.46 per square foot of living area falls above the range established by these comparables. The PTAB accorded less weight to the remaining comparable due to a disparity in size.

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a reduction is warranted. Since the PTAB finds that a reduction is required for uniformity, the market value argument need not be addressed.

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.