

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Keesha E. Montgomery
DOCKET NO.: 06-23805.001-R-1
PARCEL NO.: 19-36-120-057-0000

The parties of record before the Property Tax Appeal Board are Keesha E. Montgomery, the appellant; and the Cook County Board of Review.

The subject property consists of a 47-year old, one-story style dwelling of masonry construction containing 1,203 square feet of living area with a full, unfinished basement and central air conditioning.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing four suggested comparable properties located one block from the subject property. The comparables are one-story masonry or frame and masonry dwellings that are 46 or 51 years old. They have basements and one has a garage. The comparables range in size from 1,330 to 1,482 square feet of living area and have improvement assessments ranging from \$3.52 to \$11.24 per square foot. The subject property has an improvement assessment of \$12.87 per square foot. These same comparables had land sizes of 3,125 or 3,672 square feet and land assessments of \$.76 or \$1.00 per square foot. The subject has a land size of 3,750 square feet and a land assessment of \$1.00 per square foot. To document the appeal, the appellant submitted the property characteristic sheets and photographs of the subject property and the comparable properties to demonstrate their comparability. Based on this evidence, the appellant requested a reduction in the subject's assessment.

With respect to the overvaluation claim, the appellant submitted data evidencing the subject's September 2005 sale price of \$260,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$19,233 was

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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:	\$	3,749
IMPR.:	\$	13,233
TOTAL:	\$	16,982

Subject only to the State multiplier as applicable.

PTAB/MKB/6-09

disclosed. The subject's assessment reflects a market value of \$190,049 using the 2006 three year median level of assessments for class 2 property of 10.12%. The board of review's evidence indicates the subject property sold in September 2005 for \$260,000. In support of the subject's assessment, the board of review offered the property characteristic sheets and a spreadsheet detailing four suggested comparable properties located one-quarter mile from the subject property. The comparable properties consist of one-story masonry dwellings that are from 50 to 52 years old. They have basements, with one having finished area, three have central air conditioning and three have garages. The dwellings range in size from 1,110 to 1,136 square feet of living area and have improvement assessments ranging from \$13.52 to \$14.38 per square foot. The board of review also submitted photographs of the subject property and the four suggested comparable properties. Based on this evidence, the board of review requested confirmation of the subject'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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted based on the appellant's equity claim. The Board finds the appellant's overvaluation claim has no merit. The subject's assessment reflects a market value of \$190,049 and is less than the recent sale price of \$260,000.

With respect to the appellant's equity argument, 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.

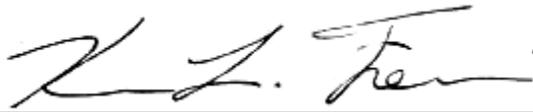
Both parties presented assessment data on a total of eight equity comparables. The Board finds the appellant's comparables were most similar to the subject in location and the photographic evidence submitted by the appellant demonstrates the comparable dwellings are very similar in style to the subject. The data submitted also revealed the comparables were very similar to the subject in age and size as well as in amenities. Based thereon, the Board placed reduced weight on the board of review's evidence and greater weight on the appellant's comparables. The appellant's comparables had improvement assessments that ranged from \$3.52 to \$11.24 per square foot. The subject's improvement assessment of \$12.87 per square foot is above this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's assessment is not supported by the most comparable properties contained in the record and a reduction in the subject's improvement assessment is warranted. However, with

respect to the subject's land assessment, the Board finds that a reduction is not warranted. The subject site was assessed uniformly with the comparable properties.

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.



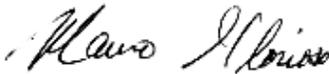
Chairman



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: June 19, 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.