

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Cathy Halperin
DOCKET NO.: 06-23964.001-R-1
PARCEL NO.: 18-06-211-009-0000

The parties of record before the Property Tax Appeal Board are Cathy Halperin, the appellant, by attorney Rusty Payton of Rusty A. Payton, P.C., in Chicago, and the Cook County Board of Review.

The subject property is a 77-year old, two-story style dwelling of masonry construction containing 2,299 square feet of living area. Features of the home include central air-conditioning, one fireplace and a partial unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant's petition indicated the subject is a one-story dwelling containing 1,841 square feet of living area. However, a photograph of the subject submitted by the appellant clearly depicts a two-story home. The appellant submitted three comparable properties described as 1.5-story or one-story masonry dwellings that are 54 to 76 years old for consideration. The comparables contain 1,884 to 2,210 square feet of living area and have improvement assessments of \$16.29 to \$17.60 per square foot. The appellant contends the subject's improvement assessment is \$20.09 per square foot, based on the claim that home contains 1,841 square feet of living area. Based on this evidence, 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 assessment was disclosed. The board of review submitted the subject's property characteristic sheet with a photograph that indicate the home is a two-story masonry dwelling that contains 2,299 square feet of living area. Based on this living area, the subject has an improvement assessment of \$16.09 per square foot. In support of the subject's assessment, the board of review presented four

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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:	\$	7,400
IMPR.:	\$	36,993
TOTAL:	\$	44,393

Subject only to the State multiplier as applicable.

PTAB/MRT/5/13/08

comparable properties consisting of two-story masonry dwellings that are 64 to 79 years old. All the comparables feature partial or full unfinished basements, one has central air-conditioning and two have a fireplace. These properties contain 2,471 to 2,608 square feet and have improvement assessments of \$20.17 to \$21.61 per square foot. 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 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). After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board first finds the best indication of the subject's design and living area are found on the subject's property characteristic sheet and corresponding photograph. Therefore, the Board finds the subject is a two-story dwelling that contains 2,299 square feet. The Board finds the comparables submitted by the board of review were similar to the subject in size, design, exterior construction, features and age. The range established by these most similar comparables is \$20.17 to \$21.61 per square foot of living area. The subject's improvement assessment of \$16.09 per square foot of living area is below this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not 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: May 30, 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.