



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Dennis Drescher
DOCKET NO.: 06-24410.001-R-1
PARCEL NO.: 05-08-307-007-0000

The parties of record before the Property Tax Appeal Board are Dennis Drescher, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in Chicago; and the Cook County Board of Review.

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: \$ 45,600
IMPR.: \$ 137,816
TOTAL: \$ 183,416**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 20,000 square feet of land improved with a seven-year old, two-story, masonry, single-family dwelling. The improvement contains 5,992 square feet of living area as well as five full and two one-half baths, a full basement, six fireplaces, and a three-car garage.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data as well as black and white photographs for three suggested comparables located within a 1.29 mile proximity to the subject. The properties were improved with a two-story, masonry or frame and masonry, single-family dwelling. They range: in bathrooms from six to seven; in age from 10 to 13 years; in size from 6,022 to 6,542 square feet of living area; and in improvement assessments from \$18.99 to \$24.00 per square foot. Amenities include a full or partial basement, from two to four fireplaces, and a three-car garage. The subject's improvement assessment is \$34.86 per square foot of

living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing via questioning from the board of review's representative, the appellant's attorney stated that to his personal knowledge that the subject property is neither lakefront property nor does not enjoy access to the lakefront.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$254,496. The board of review submitted property characteristic printouts for the subject and four suggested comparables. The properties are improved with a two-story, masonry, single-family dwelling. They range: in bathrooms from six to nine; in age from one to five years; in size from 5,458 to 6,573 square feet; and in improvement assessments from \$5.27 to \$43.32 per square foot. Amenities include a full basement, one or four fireplaces, and a three-car garage.

Moreover, the printouts reflect that the assessor's office accorded the subject and comparable #3 a deluxe condition, while the three remaining comparables were accorded an average condition without further explanation. In addition, the data reflects that comparable #1 is located in the subject's subarea. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative rested on the evidence submission. He testified that he had no personal knowledge of the criteria used by the assessor's to determine condition characterizations or of the proximity of the suggested comparables to the subject.

In rebuttal at hearing, the appellant's attorney asserted that the board of review's properties lacked comparability to the subject. In support of this assertion, he submitted Appellant's Hearing Exhibit #1 without objection from the board's representative. This three-page Exhibit includes printouts from Yahoo's on-line map quest demonstrating the proximity of the board's comparables #2 through #4 to the subject. They range from 1.14 miles to 1.43 miles distance from the subject. He further argued that comparable #2 was located in a different municipality than the subject property.

After considering the testimony and/or arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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 data, the Board finds the appellant has met this burden.

The Board further finds that the comparables #1 and #2 submitted by the appellant as well as comparable #3 submitted by the board of review are most similar to the subject in style, exterior construction, improvement condition, age, size and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$18.99 to \$23.07 per square foot of living area. The subject's improvement assessment at \$34.86 per square foot is above the range established by these comparables. The Board accorded diminished weight to the remaining comparables due to a disparity in improvement condition, age and/or size.

As a result of this analysis, the 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

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: January 21, 2011

Allen Castrovillari

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.