



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

APPELLANT: Ronald Stumpf
DOCKET NO.: 06-24432.001-R-1
PARCEL NO.: 05-33-403-065-0000

The parties of record before the Property Tax Appeal Board are Ronald Stumpf, 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: \$ 11,148
IMPR.: \$ 40,298
TOTAL: \$ 51,446

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 5,688 square feet of land improved with a 75-year old, one and one-half story, frame and masonry, single-family dwelling. The improvement contains a full basement, one full and one half-baths, one fireplace, and a one and on-half car garage.

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

As an ancillary issue, the appellant's attorney asserted that the subject's improvement contains 1,990 square feet of living area. In support, the appellant submitted a copy of correspondence submitted by Paul C. Schwab of Schwab Architects. The correspondence reflected a breakdown of square footage on the improvement's first floor, second floor and attic. The architect stated that based upon his calculations, the subject's improvement contained a total of 1,990 square feet of living area. In contrast, the board of review argued that the subject contains 2,383 square feet. In support of that size, the board submitted a copy of the subject's property characteristic

printouts dated September 14, 2008 reflecting the subject's improvement size as 2,383 square feet.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables located within a two-mile radius of the subject. The properties were improved with a one and one-half story, single-family dwelling of frame or frame and masonry exterior construction. They range: in bathrooms from one full to two full and one half-baths; in age from 78 to 80 years; in size from 1,884 to 2,282 square feet of living area; and in improvement assessments from \$16.75 to \$19.08 per square foot. The subject's improvement assessment is \$22.50 per square foot of living area using the appellant's asserted size of 1,990 square feet of living area. In addition, the appellant's pleadings included photographs of the subject and the suggested comparables. The properties' amenities included a full basement, while properties #1 and #3 also contain garage area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney argued that the subject was inspected by an architect who opined that the subject's improvement size was incorrect, while calculating a different size.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$55,936. The subject's improvement assessment is \$44,788 or \$18.79 per square foot using the board's asserted size of 2,383 square feet. In addition, the board of review submitted copies of the subject's property characteristic printouts as well as descriptive and assessment data for four suggested comparables. The properties were improved with a one and one-half story, single-family dwelling of frame and masonry exterior construction. They range: in bathrooms from one full and one half-baths to two full and one half-baths; in age from 76 to 85 years; in size from 1,838 to 2,465 square feet of living area; and in improvement assessments from \$19.00 to \$20.43 per square foot. Amenities include basement area, while properties #2 and #4 also contain garage area. Properties #1 and #3 include a fireplace, therein. Moreover, the Board noted the appellant's property #3 was also submitted as the board of review's property #2.

At hearing, the board's representative argued that the assessor's office calculated the subject improvement's size; however, there was no notation on the subject's printouts of whether a field inspection had been undertaken by the assessor's office. She also argued that the architect's statement failed to disclose the subject's parcel number on the correspondence. In addition, she stated that she had no personal knowledge of the proximity of the board's properties #1 and #3 to the subject. As a result of its analysis, the board requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney argued that the board's properties lack comparability due to variances in amenities.

After hearing 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.

As to the ancillary issue of improvement size, the Board finds that the subject's improvement contains 1,990 square feet of living area as of the assessment date of January 1, 2006 based upon the documentation submitted by the appellant's architect.

As to the equity issue, of the parties' six comparables the Board finds that comparables #1 through #3 submitted by the appellant as well as comparable #4 submitted by the board of review are most similar to the subject in location, improvement size, age, and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$16.75 to \$20.43 per square foot of living area. The subject's improvement assessment at \$22.50 per square foot using the corrected square footage of 1,990 square feet is above the range established by these comparables.

As a result of this analysis, the Board finds the appellant has adequately demonstrated that the subject 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. Lerbis

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: August 19, 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.