

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Harold J. Hayes
DOCKET NO.: 06-24749.001-R-1
PARCEL NO.: 14-29-230-033-0000

The parties of record before the Property Tax Appeal Board are Harold J. Hayes, the appellant, by attorney Ronald G. Glosniak with the law firm of Leff, Cohen & Winkler, LTD. in Chicago, and the Cook County Board of Review.

The subject property consists of a 106-year-old, two-story, multi-family dwelling of frame construction with two full bathrooms and a one-car attached garage. The subject is built on slab and located in Lake View Township, Cook County. The appellant's petition suggests the subject dwelling contains 1,800 square feet of living area, while the board of review's documents indicate the subject contains 2,314 square feet. The appellant provided a copy of the subject's spotted survey.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. Based on the appellant's documents, the three suggested comparables consist of two-story, multi-family dwellings of frame construction located within several blocks of the subject. The improvements range in size from 2,073 to 2,750 square feet of living area and range in age from 118 to 132 years. The comparables contain two or three full bathrooms and a two-car garage. Two comparables contain a full-finished basement apartment. The improvement assessments range from \$15.96 to \$18.03 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$59,848. In

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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: \$ 11,370
IMPR.: \$ 42,174
TOTAL: \$ 53,544

Subject only to the State multiplier as applicable.

Support of the assessment, the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, multi-family dwellings of masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,448 to 2,748 square feet of living area and range in age from 113 to 118 years. The comparables contain two or four full bathrooms and an unfinished basement. Two comparables have a one-car or two-car garage. The improvement assessments range from \$21.43 to \$23.55 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the 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). 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.

The first issue before the Board is the correct square footage attributable to the subject improvement. The Board finds the appellant did substantiate the claim that the subject's square footage is different than the public record presented by the board of review. The appellant provided a copy of the subject's spotted survey which appears to support the appellant's claim. Consequently, the Board finds the subject improvement contains 1,800 square feet of living area. The subject's improvement assessment is \$48,478 or \$26.93 per square foot of living area, based on 1,800 square feet.

Next, both parties presented assessment data on a total of six equity comparables. These six properties have improvement assessments ranging from \$15.96 to \$23.55 per square foot of living area. The subject's per square foot improvement assessment of \$26.93, based on 1,800 square feet of living area, falls above the range established by these properties. 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 not supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal 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.



Chairman



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: December 5, 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.