

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Errol Gerber
DOCKET NO.: 06-24754.001-R-1
PARCEL NO.: 14-30-208-022-0000

The parties of record before the Property Tax Appeal Board are Errol Gerber, 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 102-year-old, two-story, single-family dwelling of frame construction containing 1,926 square feet of living area and located in Lake View Township, Cook County. Features of the residence include two and one-half bathrooms, a partial-finished basement, air-conditioning, a fireplace and a two-car detached garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing 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. The appellant also submitted a four-page brief, photographs and property printouts for the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the three suggested comparables consist of two-story, single-family dwellings of frame or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,618 to 2,091 square feet of living area and range in age from 83 to 105 years. The comparables contain one or two full bathrooms, a partial or full-unfinished basement and a two-car detached garage. Two comparables contain air-conditioning and one comparable has a fireplace. The improvement assessments range from \$24.19 to \$28.83 per square foot of living area. The appellant's evidence disclosed that the subject was purchased in September 2004 for a price of \$817,000. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

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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: \$ 12,474
IMPR.: \$ 57,526
TOTAL: \$ 70,000

Subject only to the State multiplier as applicable.

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The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$81,949. The subject's improvement assessment is \$69,475 or \$36.07 per square foot of living area. In addition, the board submitted the subject's property characteristic printout and copies of documentation from the board of review level complaint file. The board's evidence disclosed that the subject was purchased in July 2004 for a price of \$817,000.

At hearing, the board's representative stated that the subject's assessed valuation is in line with the July 2004 purchase price of \$817,000 and that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 appellant's argument was unequal treatment in the assessment process. 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 Board finds the appellant's comparables to be similar to the subject in most respects. These three properties are similar to the subject in improvement size, location, age and amenities and have improvement assessments ranging from \$24.19 to \$28.83 per square foot of living area. The subject's per square foot improvement assessment of \$36.07 falls well above the range established by these properties. The board of review failed to provide any evidence to refute the appellant's inequity argument. After considering adjustments, the subject's recent sale and the differences in the appellant's comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the three equity comparables 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.