

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Alice Miresse
DOCKET NO.: 06-24937.001-R-1
PARCEL NO.: 04-20-108-002

The parties of record before the Property Tax Appeal Board are Alice Miresse, the appellant, by attorney David Dunkin with the law firm of Arnstein & Lehr in Chicago; and the Cook County Board of Review.

The subject property consists of a 6,305 square foot parcel of land improved with an eight-year old, two-story, frame, single-family dwelling containing two and one-half baths, air conditioning, a fireplace, and a full, finished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

The appellant first argued that the square feet of living area as listed by the board of review is incorrect. The appellant contends the subject property contains 2,753 square feet of living area and presented the builders floor plan as evidence of the size of the subject.

As to the equity argument, the appellant, via counsel, submitted information on a total of four properties suggested as comparable and located on the same block as the subject. The properties are described as two-story, frame, single-family dwellings with two and one-half baths, air conditioning, a fireplace, and a partial or full, unfinished basement. The properties are eight years old and range in size from 2,716 to 2,872 square feet of living area and in improvement assessments from \$18.48 to \$19.18 per square foot 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 improvement assessment of \$55,092 or \$18.58 per square foot of living area using 2,965 square feet was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of three properties suggested as comparable and located within the subject's neighborhood. The properties consist of two-

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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:	\$	9,331
IMPR.:	\$	55,092
TOTAL:	\$	64,423

Subject only to the State multiplier as applicable.

PTAB/JBV

story, frame, single-family dwellings with two and one-half baths, air conditioning, a fireplace, and a partial or full, unfinished basement. The properties are eight years old and range in size from 2,872 to 3,000 square feet of living area; and in improvement assessments from \$18.94 to \$18.98 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the square footage of the subject property is inaccurately listed by the county and referred to the developer's floor plan as proof of this. Mr. Dunkin could not point to anywhere in the evidence which showed how the developer arrived at the listed square footage. He argued that the county has never re-measured the square footage of living area for the subject.

The board of review's representative, Tom Mahoney, testified that the county uses exterior measurements to arrive at a square foot of living area for properties. He did not have any personal knowledge as to whether the subject property was re-measured, however he stated the property characteristic printout does not indicate any field visit to re-measure was done.

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 Board further finds a reduction in the subject's assessment is not warranted.

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 assessment data, the Board finds the appellant has not met this burden.

As to the appellant's square footage argument, the PTAB finds the appellant failed to submit sufficient evidence to establish that the subject's square feet of living area as listed by the county is incorrect. The appellant did not provide any evidence to show how the developer's arrived at the square footage listed on the floor plan and therefore, this evidence cannot be given any weight. The PTAB finds the subject's square feet of living area is 2,965 as listed by the county.

As to the equity argument, the parties submitted a total of seven properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #1, #3 and #4 and the board of review's comparables are the most similar to the subject in design, construction, size, age and location. These properties are frame, two-story, single-family dwellings located in the subject's neighborhood. The properties are eight years old and range in size from 2,810 to 3,000 square feet of living area and

in improvement assessments from \$18.48 to \$18.98 per square foot of living area. In comparison, the subject's improvement assessment of \$18.58 per square foot of living area is within 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.

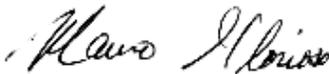
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

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 24, 2009



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.