



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

APPELLANT: Michael Cogan
DOCKET NO.: 06-25100.001-R-1
PARCEL NO.: 27-19-303-022-0000

The parties of record before the Property Tax Appeal Board are Michael Cogan, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C., in Des Plaines; 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: \$6,744
IMPR.: \$43,838
TOTAL: \$50,582

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction that is 4 years old. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and a four-car attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument, the appellant submitted photographs and a grid analysis of ten suggested comparables located in the same assigned neighborhood code as the subject property. The comparables were described as two-story masonry, stucco or frame and masonry dwellings that contain from 3,434 to 3,784 square feet of living area. The dwellings range from 4 to 9 years old and feature full basements that are unfinished or finished. Other features include central air conditioning, a fireplace and a two or three-car garage. The comparables have improvement

assessments ranging from \$31,265 to \$44,578 or from \$9.00 to \$11.82 per square foot of living area.

The appellant also argued the subject dwelling had 3,507 square feet of living area and not 5,683 square feet of living area as described by the Cook County Assessor. In support of this argument, the appellant submitted a sworn affidavit from architect Mark Rupsis stating the dwelling had 3,507 square feet of living area. In addition, the appellant submitted a plat of survey and a schematic drawing of the subject dwelling.

Using 3,507 square feet, the subject's improvement assessment is \$57,920 or \$16.52 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 final assessment of \$64,664 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties located 2.8 or 3.5 miles from the subject property. They consist of two-story masonry or frame and masonry dwellings that are 1 or 12 years old. The dwellings contain 5,215 or 5,907 square feet of living area and feature full unfinished basements. Other features include central air conditioning, one or two fireplaces and a three-car garage. These properties have improvement assessments ranging from \$27,592 to \$63,253 or from \$5.29 to \$11.23 per square foot of living area. The Board of review did not address the appellant's argument regarding the size of the subject dwelling. Based on this evidence, the board of review requested confirmation of the subject's assessment

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 warranted.

The Board must first find the proper improvement size for the subject dwelling. The appellant supplied the Board with a sworn affidavit from an architect, a plat of survey and a schematic drawing of the subject dwelling. The architect calculated the subject's square footage at 3,507. The board of review did not refute this measurement and offered no evidence of how they calculated the 5,683 square feet of living area for the subject dwelling. The Board therefore finds the subject dwelling has 3,507 square feet of living area.

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 met this burden.

The Board finds the parties submitted 14 comparable properties for the Board's consideration. The Board gave less weight to the board of review's comparables due to their considerably larger dwelling sizes when compared to the subject. The Board finds the comparables submitted by the appellant are most similar to the subject in location, age, size and features. These comparables had improvement assessments that ranged from \$31,265 to \$44,578 or from \$9.00 to \$11.82 per square foot of living area. The subject's improvement assessment of \$57,920 or \$16.52 per square foot of living area is above the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive and a reduction in the subject's assessment 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: March 23, 2012

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.