

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James & Nikki Payson
DOCKET NO.: 06-25654.001-R-1
PARCEL NO.: 27-09-402-044-0000

The parties of record before the Property Tax Appeal Board are James & Nikki Payson, the appellants, and the Cook County Board of Review.

The subject property consists of a 67-year-old, single-family dwelling of frame construction located in Orland Township, Cook County. At hearing, the parties agreed that the subject property consists of only one dwelling containing 2,163 square feet of living area. Features of the residence include two and one-half bathrooms, a partial-unfinished basement, air-conditioning, a fireplace and a two-car detached garage.

The appellants appeared 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 appellants submitted assessment data and descriptive information on 34 properties suggested as comparable to the subject. The appellants also submitted photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables, a copy of the subject's 2002 Property Tax Appeal Board decision, a copy of the subject's plat of survey as well as other information. Based on the appellants' documents, the 34 suggested comparables consist of one-story or one and one-half story, single-family dwellings of frame, masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,029 to 2,393 square feet of living area and range in age from 15 to 78 years. The comparables contain from one to three full bathrooms and a multi-car garage. Twenty-five comparables contain a finished or unfinished basement, eighteen comparables have air-conditioning and twenty-four comparables have fireplaces. The improvement assessments range from \$9.64 to \$15.81 per square foot of living area.

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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: \$ 3,571
IMPR.: \$ 32,429
TOTAL: \$ 36,000

Subject only to the State multiplier as applicable.

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At hearing, the appellants asserted that the appellants' comparables are similar to the subject and should be considered as such by the Property Tax Appeal Board. 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 \$44,140. The subject's improvement assessment is \$37,480 or \$17.33 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on seven properties suggested as comparable to the subject. The suggested comparables are improved with one-story, single-family dwellings of frame, masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 704 to 1,454 square feet of living area and range in age from 53 to 79 years. The comparables contain from one to three full bathrooms and a finished or unfinished basement. Three comparables contain air-conditioning, two comparables have a fireplace and six comparables contain a one-car or two-car garage. The improvement assessments range from \$15.12 to \$19.42 per square foot of living area.

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 appellants' 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 appellants have overcome this burden.

The Board finds the appellants' comparables to be the most similar properties to the subject in the record. They are similar overall to the subject in improvement size, amenities, design and location and have improvement assessments ranging from \$9.64 to \$15.81 per square foot of living area. The subject's per square foot improvement assessment of \$17.33 falls above the range established by these properties. The board's comparables are accorded less weight because they are significantly smaller in size of living area as compared to the subject. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the most similar properties contained in the record. As a result of this analysis, the Property Tax Appeal Board finds the appellants have 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



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 29, 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.