

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bruce Best
DOCKET NO.: 06-25668.001-R-1
PARCEL NO.: 13-05-326-009-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Bruce Best, the appellant, and the Cook County Board of Review (board).

The subject property consists of a 91-year-old, one-story single-family dwelling of frame construction containing 655 square feet of living area and located in Jefferson Township, Cook County. The residence contains one bathroom and a partial basement.

The appellant appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. The appellant testified that his home was in very poor condition due to deferred maintenance. In support of this argument, the appellant offered a detailed list of depreciated items both physical and functional affecting all aspects of his home. The appellant offered a total of 64 photographs of physical depreciation of various features of the building and lot. The appellant argued the value of his property was the lot less the cost to remove his home. The appellant also argued a loss in value due to economic depreciation due to street flooding and the Metra Rail Line adjacent to the rear of his property. The appellant testified he was permanently disabled and on a very low Social Security Disability income. As evidence of deterioration the appellant submitted five cost estimates to cure the home's physical deficiencies. Two estimates recommended the building be wrecked and rebuilt. Three extensive costs to cure estimates totaled \$98,000, \$95,000 and \$98,500. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$17,265, or \$26.36 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered four suggested comparable properties located within a half mile of the subject. The comparables consist of one-story single-family dwellings of frame construction and range in age from 82 to 98 years. The

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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: \$ 6,474
IMPR. \$ 5,526
TOTAL: \$12,000

Subject only to the State multiplier as applicable.

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comparables contain one bathroom, three with full basements, one has a fireplace and two have one-car garages. The comparables range in size from 768 to 983 square feet of living area and have improvement assessments of between \$22,383 and \$27,066 or from \$27.38 to \$29.55 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

In rebuttal, the appellant submitted a brief claiming the board's comparables are not at all similar to the subject due to their location and better physical condition. In support of this argument the appellant submitted 25 exhibits.

After hearing the testimony and considering the evidence, the PTAB 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 PTAB finds the appellant has overcome this burden.

The PTAB finds the board's printout of the subject describes the C. D. U. as "Average" while the board's analysis grid describes the subject's condition as "Poor". The printout describes the Construction Quality as "Average"; the State of Repair as "Below Average"; the Site Desirability as "Detracts" and the State of Repair as "Below Average". The comparables the board suggested as similar to the subject have more living area and more "Average" conditions and have an average improvement assessment of \$28.56 per square foot, that is slightly higher than the subject's \$26.36 per square foot. The PTAB finds the evidence indicates the subject is quite inferior to the comparables. Considering the board's estimated "Poor" condition of the subject, the PTAB finds the board's comparables are totally superior to the subject. The PTAB also finds the rehabilitation bids are an indication of a cost to cure and therefore supports a reduction in the subject's assessed value. The PTAB finds the evidence is sufficient to effect a change in the subject's current assessment.

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.