

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joanne Steinbeck
DOCKET NO.: 06-25686.001-R-1
PARCEL NO.: 04-24-412-039

The parties of record before the Property Tax Appeal Board (PTAB) are Joanne Steinbeck, the appellant, by attorney Allen A. Lefkovitz in Chicago and the Cook County Board of Review.

The subject property consists of a 100,406 square foot parcel of land improved with a 51-year old, one and one-half story, masonry or frame and masonry, single-family dwelling containing five baths, two fireplaces, and air conditioning. The appellant argued, via counsel, unequal treatment in the assessment process of the land as the basis of the appeal.

In support of the equity argument, the appellant argued that the subject's lot is irregularly shaped and the largest lot in the area. The appellant argued the subject's lot contains excessive land and this portion of the land should be assessed at a lower value. To support this, the appellant submitted information on a total of 12 properties suggested as comparable and located within several blocks of the subject. The lots range in size from 43,691 to 48,961 square feet and are assessed at \$.52 per square foot for a market value of \$3.25 per square foot. The appellant also submitted a Sidwell Map of the area, assessor printouts of the suggested comparables showing the lots are all assessed at a market value of \$3.25 per square foot, and aerial photographs of the subject and the suggested comparables with each lot highlighted in pink.

In addition, the appellant submitted sales on five properties located within Northfield, Illinois. The improved and unimproved sales range in lot size from 8,960 to 70,460 square feet and sold from February 2004 to August 2006 for \$300,000 to \$1,360,000. 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 land assessment of \$52,211 or \$.52 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions

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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: \$ 52,211
IMPR.: \$ 81,138
TOTAL: \$133,349

Subject only to the State multiplier as applicable.

PTAB/JBV

and assessment information on four properties suggested as comparable and located within the subject's neighborhood. The properties range in lot size from 45,259 to 114,204 square feet and have land assessments of \$.30 to \$.60 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter arguing that board of review did not address the appellant's argument of excessive land.

At hearing, the appellant's attorney argued that the subject's land is irregularly shaped like a backwards "L" and the typical lot size for properties on the subject's block is 45,000 square feet and the subject is over twice the size. He argued that all the land, including the subject, is assessed at a market value of \$3.25 per square foot. The appellant submitted Appellant's Exhibit #4, a copy of pages from *The Appraisal of Real Estate, 12th Edition* addressing land shape and excess/surplus land and argued this document guides appraisers to consider the characteristic of the land when establishing a value. He argued that the top half of the backwards "L" is the excessive part of the land for the subject property and should be assessed at \$.25 per square foot.

The board of review's representative, Lena Henderson, argued that the appellant's own evidence shows uniformity in the assessment of \$3.25 per square foot for a market value. She also argued that the board of review's comparables also show that the subject property is uniformly assessed.

After reviewing the record and considering the testimony, 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.

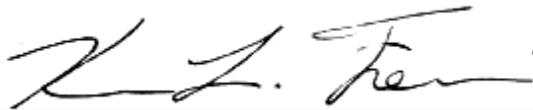
The PTAB finds the appellant's argument that the subject property contains excess land unpersuasive. A review of the aerial photographs for the subject and the parcels adjoining the subject shows that the top have of the backwards "L" contains a tennis court and is, therefore, being utilized by the appellant. The appellant argued that this portion of the land was the excessive portion. The PTAB finds there is no loss in value for the subject due to its large land size. Moreover, the appellant's own evidence shows that all the lots located on the subject's street are assessed by the county at a market value of \$3.25 per square

foot, regardless of size. Therefore, the PTAB finds that the appellant has failed to establish the subject property is over assessed by clear and convincing evidence and a reduction in the 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.



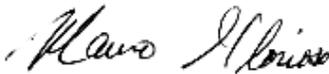
Chairman



Member



Member



Member



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: July 28, 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.