

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bob Defer
DOCKET NO.: 06-25780.001-R-1
PARCEL NO.: 05-35-108-023-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Bob Defer, the appellant, by attorney Francis O'Malley of Worssek & Vihon LLP of Chicago and the Cook County Board of Review (board).

The subject property consists of a 75-year-old, two-story single-family dwelling of masonry construction containing 2,620 square feet of living area and located in New Trier Township, Cook County. The residence contains one and one half bathrooms, a full basement, air conditioning, a fireplace and a two-car garage.

The appellant, through counsel, submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered 13 suggested comparable properties located within one block of the subject. These properties consist of two-story single-family dwellings of masonry, frame, stucco or frame and masonry construction and range in age from 67 to 92 years. The comparables have one to four bathrooms, most with half-baths and 11 have full or partial basements, four finished. Five homes are air-conditioned and 12 have fireplaces. Twelve sites have one, two or three-car garages. The comparables contain between 2,240 and 4,778 square feet of living area and have improvement assessments ranging from \$51,892 to \$99,779 or from \$18.94 to \$27.98 per square foot of living area. 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 \$81,426, or \$31.08 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 comparable consists of a two-story single-family dwelling of frame or stucco construction and range in age from 76 to 110 years. The comparable contains two bathrooms, one with a half bath and full or partial basements; two have air conditioning,

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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: \$19,143
IMPR. \$65,857
TOTAL: \$85,000

Subject only to the State multiplier as applicable.

PTAB/TMcG. 12/08

all have fireplaces and one or two-car garages. The comparables contain between 2,208 and 2,796 square feet of living area and have improvement assessments of between \$72,638 and \$107,273 or from \$31.75 to \$44.92 per square foot of living area. The board also disclosed the subject was purchased in May of 2003 for \$1,010,000. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record 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 overcome this burden.

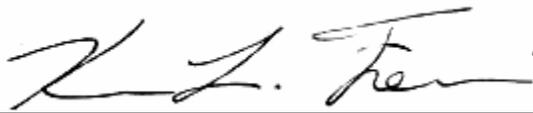
The PTAB finds the appellant's comparables #10, #11 and #12 are the comparables more similar to the subject but with some differences in living area to be considered and adjusted. These three properties have improvement assessments ranging from \$18.94 to \$27.98 per square foot of living area. The subject's per square foot improvement assessment of \$31.08 is above this range of properties. The PTAB affords less weight to the remaining 14 comparables because they are less similar to the subject in living area and/or building construction. After considering the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is sufficient to change the subject's assessed value.

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.



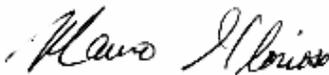
Chairman



Member



Member



Member

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 19, 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.