



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

APPELLANT: Robert Dahl
DOCKET NO.: 06-25810.001-R-1
PARCEL NO.: 18-09-305-007-0000

The parties of record before the Property Tax Appeal Board are Robert Dahl, the appellant(s); of Rieff Schramm Kanter & Guttman in Chicago; 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: \$ 5,657
IMPR.: \$ 30,100
TOTAL: \$ 35,757

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,150 square foot parcel of land improved with a 43-year old, one-story, masonry, single-family dwelling containing 1,351 square feet of living area, two baths, a fireplace, air conditioning, and a full, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of eight properties suggested as comparable and located within the subject's neighborhood. The properties are described as one or one and one-half story, masonry or frame, single-family dwellings with between one and two and one-half baths, air conditioning for four properties, a fireplace for four, and, for six properties, a partial or full basement with one finished. The properties range: in age from 45 to 58 years; in size from 1,085 to 1,800 square feet of living area; and in improvement assessments from \$16.10 to \$22.95 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 total assessment of \$40,478 was disclosed. The property characteristic card indicates there was a homestead improvement exemption on the property beginning in 2004. The improvement's assessed value with the exemption applies was \$34,821 or \$25.77 per square foot of living area. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood with three located within one-quarter mile of the subject. The properties are described as one-story, masonry, single-family, dwellings with between one and three baths, a full basement with one finished, air conditioning for two properties, and, for three properties, one or two fireplaces. The properties range: in age from 18 to 53 years; in size from 1,129 to 1,475 square feet of living area; and in improvement assessments from \$22.37 to \$24.11 per square foot of living area. 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 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 parties submitted a total of 12 properties suggested as comparable to the subject. The PTAB finds the appellant's comparable #7 and the board of review's comparables #1, #2, and #3 the most similar to the subject in design, size, and construction. These properties are masonry, one-story, single-family dwellings located in the subject's neighborhood. The properties range: in age from 18 to 52 years; in size from 1,291 to 1,475 square feet of living area; and in improvement assessments from \$22.28 to \$24.11 per square foot of living area. Because the subject has a homestead improvement exemption, the increased value up to \$75,000 due to the rebuild is not to be included in establishing the assessed value of the improvement for four years after the date the rebuild was complete. 35 ILCS 200/15-180. Therefore, the subject's improvement assessment with the exemption applied of \$25.77 per square foot of living area is above the range of the comparables. The remaining properties were given less weight due to disparities in design and construction. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not

Docket No: 06-25810.001-R-1

supported 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank J. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: June 24, 2011

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.