

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Scott Etzler  
DOCKET NO.: 04-24886.001-R-2, 05-25578.001-R-1  
& 06-25816.001-R-1  
PARCEL NO.: 05-17-200-103

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Scott Etzler, the appellant, by Attorney Liat Meisler of Golan & Christie in Chicago; and the Cook County Board of Review.

The subject property contains a 36,513 square foot parcel improved with an 80-year old, two-story, stucco dwelling of average condition. The building contains 7,909 square feet of living area with six full baths, a full basement, four fireplaces and a four-car garage.

As a procedural matter, the PTAB finds that these appeals are within the same assessment triennial, involve common issues of law and fact and a consolidation of the appeals would not prejudice the rights of the parties. Therefore, under the *Official Rules of the Property Tax Appeal Board, Section 1910.78*, the PTAB hereby consolidates the above appeals without objection from the parties.

At hearing, the appellant's attorney argued that this appeal was based on unequal treatment in the assessment process.

The appellant's pleadings for tax years 2004 through 2006 reflect data and descriptions on 11 comparable properties, in totality. They are improved with a two-story, dwelling of frame, masonry, or frame and masonry exterior construction. These comparables range: in baths from three to eight; in age from one to 111 years; in size from 5,072 to 8,254 square feet of living area; and in improvement assessments from \$0.79 to \$12.60 per square foot of living area. Amenities include from one to five fireplaces and from a two-car to four-car garage.

As to the appellant's properties, the board's representative noted that property #4 in tax years 2004 and 2006 contains an

(Continued on Next Page)

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: See Page 3  
IMPR.: See Page 3  
TOTAL: See Page 3

Subject only to the State multiplier as applicable.

PTAB/KPP

improvement assessment of \$4,808 or \$0.79 per square foot reflecting a disparity in comparison to the other properties. However, appellant's attorney indicated that she had no personal knowledge that this property had been accorded a partial assessment. Further, she indicated that she had no knowledge of when an occupancy permit had been issued on comparables #1 through #3 in tax year 2005, all of which reflected one-year old improvements.

As to the subject property, the board's representative noted that the subject had sold in September, 2002, for a price of \$2,440,000 based upon a document in the tax year 2004 evidence submitted by the board of review. The appellant's attorney stated that she had no personal knowledge of this sale or any other sale reflected on the board's document.

Lastly, the appellant's pleadings included evidence on sales ratio studies conducted by the Illinois Department of Revenue. 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 final assessment was disclosed as \$203,069 for tax years 2004 through 2006. In totality, the board of review presented descriptions and assessment information on eight comparable properties. The four properties submitted in tax year 2004 are all located on the same street, as is the subject property. The eight properties are improved with a two-story, stucco, frame or masonry dwelling for consideration. The comparables range: in baths from four to eight; in age from 43 to 106 years; in size from 5,081 to 6,500 square feet of living area; and in improvement assessments from \$17.92 to \$23.00 per square foot of living area. Amenities included from one to eight fireplaces as well as a two-car or four-car garage.

The board's evidence further reflects that the subject is accorded an 'average' condition by the assessor's office in tax years 2004 and 2005, but a 'deluxe' condition in tax year 2006. A review of the subject's printouts for all three tax years reveals that in 2006 the subject was accorded an 'average' condition, but using 'deluxe' construction materials by the assessor's office. In contrast, two of the eight properties were accorded an 'above average' condition by the assessor's without further explanation. The remaining six properties were accorded an 'average' condition.

At hearing, the board's representative testified that he had neither personal knowledge as to: the distinguishing characteristics regarding condition accorded by the assessor's office; the proximity of the properties to the subject; nor the type of other improvements located on properties included on several of the board's evidence grids. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 PTAB 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 PTAB finds the appellant has not met this burden.

In totality, the parties submitted 19 equity comparables. The PTAB finds the comparables #1 submitted by the appellant in tax year 2004 and comparable #4 in tax year 2005 as well as comparable #1 in tax year 2004 submitted by the board of review and comparable #1 in tax year 2006 were most similar to the subject. These four comparables had improvement assessments that ranged from \$4.76 to \$20.08 per square foot of living area, while the subject's improvement assessment stands at \$17.92 per square foot, which is within the range reflected by the comparables. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis; however, adjustments were necessary in consideration of exterior construction, condition, age, size, and/or amenities.

After considering the adjustments and the differences in both parties' comparables, the PTAB finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not warranted based upon the evidence submitted in the three tax years at issue.

<u>DOCKET #</u>	<u>PIN</u>	<u>LAND</u>	<u>IMPROVEMENT</u>	<u>TOTAL</u>
04-24886.001-R-2	05-17-200-103	\$61,341	\$141,728	\$203,069
05-25578.001-R-1	05-17-200-103	\$61,341	\$141,728	\$203,069
06-25816.001-R-1	05-17-200-103	\$61,341	\$141,728	\$203,069

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: October 31, 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.