

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Hyde C. Perce
DOCKET NO.: 04-25481.001-R-1
05-25582.001-R-1
06-25822.001-R-1
PARCEL NO.: 05-34-116-015

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Hyde C. Perce, the appellant, by attorney Lait Meisler with the law firm of Golan & Christie in Chicago and the Cook County Board of Review.

The subject property consists of a 10,516 square foot parcel of land improved with a one-year old, two-story, frame, single-family dwelling. The improvement contains 3,911 square feet of living area, three and one-half baths, one fireplace, air conditioning and a full, finished basement. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

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, without objection from the parties, consolidates the above appeals.

In support of the equity argument, the appellant submitted assessment data and descriptions on a total of eight properties suggested as comparable to the subject. The data in its entirety

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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:

<u>DOCKET #</u>	<u>PIN</u>	<u>LAND</u>	<u>IMPROV</u>	<u>TOTAL</u>
04-25481.001-R-1	05-34-116-015	\$17,246	\$83,812	\$101,058
05-25582.001-R-1	05-20-311-015	\$17,246	\$83,812	\$101,058
06-25822.001-R-1	05-20-311-015	\$17,246	\$83,812	\$101,058

Subject only to the State multiplier as applicable.

PTAB/085345JBV

reflects that the properties are located within the subject's neighborhood and are improved with a two-story, frame, masonry, or frame and masonry single-family dwelling with between three and one-half and five and one-half baths, one or two fireplaces, and air conditioning. The improvements range: in age from one to 16 years; in size from 3,749 to 4,480 square feet of living area; and in improvement assessments from \$1.77 to \$21.44 per square foot of living area. One comparable, used in both 2004 and 2005, has a different improvement assessment each year with no explanation. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$83,812, or \$21.43 per square feet of living area. The board also submitted copies of the property characteristic printouts for the subject as well as a total of eight suggested comparables located within the subject's neighborhood. The board's properties contain a two-story, frame, single-family dwelling with between two and one-half and six baths, one and three fireplaces, and contain air conditioning. The improvements range: in age from one to nine years; in size from 2,975 to 4,437 square feet of living area and in improvement assessments from \$5.30 to \$42.51 per square foot of living area. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the subject property is over assessed when compared to similar properties in the subject's neighborhood. Ms. Meisler argued that the board of review's comparables for 2006 average out to an improvement assessment of less than the subject's current assessment and indicated that one of the board's comparables is also used by the appellant.

The board of review's representative, Lena Henderson, argued that the board's comparables are similar to the subject and assessed higher than the subject.

Ms. Henderson argued that five of the appellant's comparables are partial assessments and the improvement assessment listed on the grid is not the full assessment for that property. During the hearing she stated that she reviewed each of the appellant's suggested comparables in the board of review's computer system to determine if a property was a full, partial, or pro-rated assessment. Ms. Henderson further explained what a partial and pro-rated assessment was.

In response to questions about the appellant's comparable that has different improvement assessments over two years, Ms. Meisler could not provide any evidence as to why that assessment differed.

After considering the evidence and reviewing the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. Property Tax Appeal Board Rule 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

The parties presented assessment data on a total of 15 equity comparables. The PTAB finds the appellant's comparables #1 from 2004 and #4 from 2005 and the board of review's comparables #1 from 2004 and all comparables from 2005 (which are in the 2006 evidence) are the most similar to the subject. These six comparables contain a two-story, frame, masonry, or frame and masonry, single-family dwelling located within the subject's neighborhood. The improvements range: in age from one to seven years; in size from 3,564 to 4,437 square feet of living area; and in improvement assessments from \$19.40 to \$26.65 per square foot of living area. In comparison, the subject's improvement assessment of \$21.43 per square foot of living area falls within the range established by these comparables. The PTAB accorded less weight to the remaining comparables due to a disparity in size, age and/or incomplete improvement assessment information.

As a result of this analysis, the PTAB further finds that the appellant has not adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that a reduction 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.

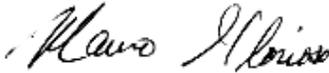


Chairman



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: February 20, 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.