

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Stephen Zwick
DOCKET NO.: 05-26549.001-R-1 and 06-25897.001-R-1
PARCEL NO.: 05-18-403-091

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Stephen Zwick, the appellant, by Attorney Patrick J. Cullerton with the law firm of Thompson Coburn Fagel & Haber in Chicago; and the Cook County Board of Review.

The subject property is sited on a 46,598 square foot parcel of land, which is improved with a 53-year old, two-story, masonry single-family dwelling. This improvement contains 6,944 square feet of living area as well as four full and one half-baths, two fireplaces, and a four-car garage.

The PTAB finds that these appeals are within the same assessment triennial reassessment period, 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, consolidates the above appeals.

The appellant's appeal is based on unequal treatment in the assessment process. For tax years 2005 and 2006, the appellant initially submitted assessment data and descriptions on the same eight comparable properties for consideration. They are improved with a two-story dwelling of stucco, frame, masonry or frame and masonry exterior construction. They range: in baths from five to six; in age from 46 to 112 years; in size from 5,710 to 6,651 square feet of living area; and in improvement assessments from \$17.37 to \$22.85 per square foot of living area. Amenities included from two to seven fireplaces, basement area and a multi-car garage. The subject's improvement assessment is \$24.08 per square foot of living area.

The appellant's pleadings also included an affidavit of use by the owner confirming that the improvement was built in 1951; color photographs of the subject and the suggested comparables; an area map; and a second grid analysis of the eight suggested

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

Subject only to the State multiplier as applicable.

PTAB/KPP

comparables. The color-coded grid reflected that seven of the aforementioned properties were not accorded the same neighborhood code by the county assessor; but, four were nonetheless located within a two-block radius of the subject property. Further, three properties were located within a more desirable area surrounded by a golf course or wooded area. Nevertheless, all of these properties' assessments were lower than the subject property's assessment per square foot. 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. The board of review presented descriptions and assessment information on four comparable properties for consideration, in totality. They are improved with a two-story, masonry or frame and masonry dwelling. They range: in baths from four to six; in age from 4 to 13 years; in size from 5,335 to 6,106 square feet of living area; and in improvement assessments from \$24.07 to \$28.99 per square foot of living area. Amenities include from one to two fireplaces and a three-car garage, while three properties also contain a basement area. Two properties were identified as located on the same block as is the subject, while the remaining two properties were listed as in a subarea without further explanation. Further, properties #1 through #3 were accorded an average condition by the assessor's office as is the subject, while property #4 was accorded a condition of deluxe without further explanation. 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 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 met this burden.

The PTAB finds that comparables #1 as well as #4 through #8 submitted by the appellant are most similar to the subject in style, size, age and amenities. Due to their similarities to the subject, these six comparables received the most weight in the PTAB's analysis. These comparables had improvement assessments that ranged from \$17.37 to \$22.85 per square foot of living area. The subject's improvement assessment of \$24.08 per square foot of living area is above this range. The board of review's properties were accorded less weight due to a disparity in improvement condition, age and size. Moreover, PTAB accorded less weight to the board's evidence due to the absence of

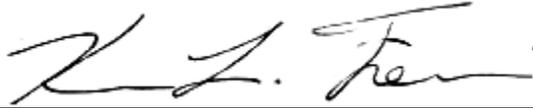
testimony or written evidence to explain the methodology used to designate arbitrary neighborhood codes or building condition.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment is warranted.

<u>DOCKET #</u>	<u>PIN</u>	<u>LAND</u>	<u>IMPRVMNT</u>	<u>TOTAL</u>
05-26549.001-R-1	05-18-403-091	\$59,645	\$156,240	\$215,885
06-25897.001-R-1	05-18-403-091	\$59,645	\$156,240	\$215,885

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.

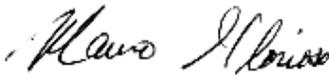
Chairman



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: May 27, 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.