

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Susan Durham
DOCKET NO.: 06-27652.001-C-1
PARCEL NO.: 25-09-220-028-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Susan Durham, the appellant; and the Cook County Board of Review (Board).

The subject property consists of a 49-year-old, one and part two-story, masonry, class 5-92 office building situated on 3,322 square feet of land located in Lake Township Cook County.

The appellant submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal.

The appellant claimed the subject contained 975 square feet of building area. The Assessor's records indicate 1,152 square feet of building area. The Board's evidence included the subject's buff card and a drawing of the building with dimensions disclosing a building with 954 square feet. For analysis purposes the PTAB will use 954 square feet.

In support of the equity argument, the appellant offered three suggested comparable properties submitted in the appellant's evidence of three printouts of Real Estate property sales. The assessment data is as of 2005 or part of the prior assessment. These properties consist of a two-story class 2-06 single family residence, a class 5-17 one-story store and a class 2-12 mixed use commercial/residential building. The properties range in age from 79 to 112 years. Comparables one and three contain 2,244 and 3,125 square feet of building area. No size was provided for comparable two. They are three, five and six miles distant from the subject. The comparables have total assessments ranging from \$8,652 to \$11,786 however these figures are for assessment year 2005. The subject is a one and part two-story commercial improvement classified as a 5-92 commercial building. The appellant claimed the second floor is a residence. The subject was obtained at a tax sale. Based on this evidence, the appellant requested a reduction in the subject's assessment.

(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: \$ 4,733
IMPR.: \$14,312
TOTAL: \$19,045

Subject only to the State multiplier as applicable.

PTAB/TMcG. 01/09

The board of review submitted "Board of Review-Notes on Appeal" that disclosed the subject's total assessment of \$19,045 which reflects a market value of \$50,118 as factored by the Cook County Ordinance level of 38%. The board submitted evidence in support of its assessed valuation of the subject property. As evidence the board offered six sales of commercial buildings ranging in size from 2,000 to 2,464 square feet that occurred between May 1998 and June 2003 for prices ranging from \$112,000 to \$370,000 or from \$46.67 to \$150.16 per square foot of land and building. No analysis and adjustment of the sales data was provided by the board. The Board requested conformation of the subject's current 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.

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 has failed to overcome this burden.

The PTAB finds the appellant's comparables are not at all similar to the subject. They are larger, older and of much different classifications. The assessment evidence is for assessment year 2005 and not the current 2006 triennial year. The evidence lacks the current data and descriptions necessary to prepare a conclusive comparison of similar properties. After considering the differences, such as classification, and dissimilarities in the suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is insufficient to cause a change in the subject's assessment.

The PTAB gives less weight to the board's sales evidence because it lacks analysis and a supported conclusion of value and the appeal was based on inequity.

As a result of this analysis, the PTAB finds that the appellant has failed to adequately demonstrate that the subject property was inequitably assessed and that a reduction in the subject's assessment 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.



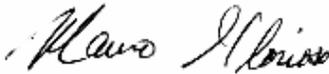
Chairman



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: January 23, 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.