

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Leah Moskoff
DOCKET NO.: 06-28642.001-R-1
PARCEL NO.: 14-31-130-010-0000

The parties of record before the Property Tax Appeal Board are Leah Moskoff, the appellant, and the Cook County Board of Review.

The subject property consists of a 111-year-old, single-family dwelling of frame and masonry construction located in West Chicago Township, Cook County. Features of the home include one full bathroom, a partial-finished basement and air-conditioning. The appellant's petition suggests the subject dwelling consists of a one-story dwelling containing 859 square feet of living area, while the board of review's documents indicate the subject is a one and one-half story dwelling with 1,234 square feet of living area.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the subject property as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on five properties suggested as comparable to the subject. Based on the appellant's documents, the five suggested comparables consist of one and one-half story or two-story, single-family or multi-family dwellings of masonry or frame construction located within one block of the subject. The improvements range in size from 2,065 to 4,500 square feet of living area and range in age from two to 118 years. The comparables contain from two and one-half to four full bathrooms, a finished or unfinished basement and a multi-car garage. Four comparables contain one or two fireplace and air-conditioning. The improvement assessments range from \$7.37 to \$21.72 per square foot of living area. The appellant provided two additional land comparables, consequently, the seven suggested land comparables offered by the appellant range in size from 2,250 to 2,900 square feet with land assessments ranging from \$2.86 to \$5.16 per square

(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: \$ 12,384
IMPR.: \$ 35,735
TOTAL: \$ 48,119

Subject only to the State multiplier as applicable.

PTAB/rfd5928

foot. The subject's land assessment is \$12,384 or \$5.16 per square foot.

The appellant provided a copy of the subject's plat of survey disclosing that the subject improvement consists of a one and one-half story, brick and frame dwelling with basement. The appellant argued that the subject is a one-story dwelling with a partially dormered attic. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$48,119. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with one and one-half story, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,227 to 1,277 square feet of living area and range in age from 114 to 118 years. The comparables contain one and one-half bathrooms, a full-unfinished or partial-finished basement and a one-car or two-car garage. The improvement assessments range from \$33.85 to \$34.45 per square foot of living area. The four suggested land comparables contain 2,400 square feet with land assessments of \$5.16 per square foot.

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's argument was unequal treatment in the assessment process. 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 Board finds the appellant has not overcome this burden.

The first issue before the Board is the correct square footage attributable to the subject improvement. The Board finds that the appellant did not substantiate the claim that the subject's square footage is different than the public record presented by the board of review. The appellant provided a copy of the subject's plat of survey disclosing that the subject consists of a one and one-half story, brick and frame dwelling with basement. A cursory review of the survey indicates that the subject dwelling contains about 1,200 square feet of living area. Consequently, the Board finds the subject improvement consists of a one and one-story dwelling containing 1,234 square feet of living area. The subject's improvement assessment is \$35,735 or \$28.96 per square foot of living area, based on 1,234 square feet.

Regarding the improvement, the Board finds the board of review's comparables to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, amenities, age and location and have improvement assessments ranging from \$33.85 to \$34.45 per square foot of living area. The subject's per square foot improvement assessment of \$28.96, based on 1,234 square feet, falls below the range established by these properties. The Board finds the appellant's comparables less similar overall to the subject in improvement size, exterior construction, age and/or design. In addition, two of the five suggested comparables, unlike the subject, consist of multi-family dwellings. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Regarding the land, the Board finds that the parties submitted a total of eleven properties similar to the subject in size and location. The eleven parcels range in size from 2,250 to 2,900 square feet and have land assessments ranging from \$2.86 to \$5.16 per square foot. The subject's per square foot land assessment of \$5.16 falls within the range established by these properties. In addition, seven of the eleven land comparables are assessed at \$5.16 per square foot. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot land assessment is supported by similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence and 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: August 29, 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.