

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Derrick Fisher
DOCKET NO.: 06-28657.001-R-1
PARCEL NO.: 29-31-316-008-0000

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

The subject property consists of a 107-year-old, two-story, single-family dwelling of frame construction containing 1,754 square feet of living area and located in Thornton Township, Cook County. Features of the residence include two and one-half bathrooms, a full-unfinished basement, air-conditioning and a two-car detached garage.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a one-page letter, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of frame or masonry construction located within one block of the subject. The improvements range in size from 1,440 to 2,172 square feet of living area and range in age from 67 to 102 years. The comparables contain one and one-half, two or two and one-half bathrooms and a finished or unfinished basement. One comparable has air-conditioning, two comparables contain a fireplace and two comparables have a one-car or two-car garage. The improvement assessments range from \$5.50 to \$6.97 per square foot of living area.

At hearing, the appellant asserted that he started a remodeling project to replace the upstairs and remove dormers; however,

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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: \$ 7,972
IMPR.: \$ 20,678
TOTAL: \$ 28,650

Subject only to the State multiplier as applicable.

during the course of the demolition it was necessary to replace or repair a number of additional items. First, the appellant asserted that faulty wiring on the second floor had to be replaced and significant termite damage was discovered on the first floor joints, consequently, the appellant was advised not to continue without more complete reconstruction. Therefore, the appellant replaced all but one wall. The appellant indicated that the size of living area for the subject property has not changed and that the interior trim, floors and stairs are still not completed. The appellant provided a written summary of the expenses incurred to date which totaled \$170,200. The appellant argued that the repairs were necessary and only replaced what was faulty and/or destroyed. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$34,762. The subject's improvement assessment is \$26,790 or \$15.27 per square foot of living area. 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 two-story, single-family dwellings of frame construction with the same neighborhood code as the subject. The improvements range in size from 1,823 to 1,976 square feet of living area and range in age from 75 to 107 years. The comparables contain one and one-half or two full bathrooms and a full-finished or unfinished basement. Three comparables contain air-conditioning and two comparables have a fireplace as well as a two-car garage. The improvement assessments range from \$5.92 to \$7.32 per square foot of living area. At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, 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 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 overcome this burden.

At hearing, the appellant provided information disclosing that the subject received an improvement reduction in 2007 from the board of review. A copy of the board of review's decision disclosed a 2007 improvement reduction from \$26,790 to \$20,678 for the subject.

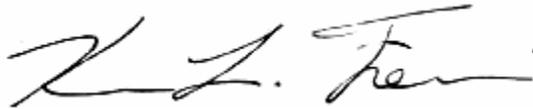
"A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979)." Therefore, the Board finds that based on the board of review's 2007 non-triennial assessment correction it is appropriate to reduce the appellant's 2006 improvement assessment to \$20,678.

As a final point, the Board finds no further reduction based on the appellant's inequity argument is 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

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 10, 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.