

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Stephen Melonides
DOCKET NO.: 06-28795.001-R-1
PARCEL NO.: 14-33-207-007-0000
TOWNSHIP: North

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

The subject property consists of a 125-year-old, two-story, single-family dwelling of masonry construction located in North Chicago Township, Cook County. Features of the residence include three full bathrooms, a full-finished basement, air-conditioning, a fireplace and a two-car detached garage. The appellant argued that the subject dwelling contains 2,120 square feet of living area and provided a copy of the subject's plat of survey. The board of review's documents indicates the subject improvement contains 2,843 square feet of living area.

The appellant appeared before the Property Tax Appeal Board arguing 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 two-page letter, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables, a copy of the subject's closing statement 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, 125 or 128-year-old, single-family or multi-family dwellings of stucco or masonry construction located on the same street and block as the subject. The improvements range in size from 2,022 to 2,827 square feet of living area. The comparables contain two, three or four full bathrooms and a full-finished basement. Three comparables contain air-conditioning, three comparables have from one to three fireplaces and two comparables have a two-car detached garage. The improvement assessments range from \$29.57 to \$43.76

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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: \$ 18,507
IMPR.: \$ 106,000
TOTAL: \$ 124,507

Subject only to the State multiplier as applicable.

per square foot of living area. The appellant's evidence disclosed that the subject was purchased in February 2006 for \$1,388,750.

At hearing, the appellant asserted that the appellant's comparables are similar to the subject and should be considered as such by the Property Tax Appeal Board. 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 \$137,389. 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 masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,289 to 2,512 square feet of living area and range in age from 78 to 128 years. The comparables contain one and one-half, two or three full bathrooms and a two-car garage. One comparable contains a full-unfinished basement. The improvement assessments range from \$42.23 to \$48.39 per square foot of living area. The board's evidence disclosed that the subject was purchased in February 2006 for \$1,389,000.

At hearing, the board's representative stated that the board of review's comparables are similar to the subject in size, design, age, amenities and location and indicated 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.

The first issue before the Board is the correct square footage attributable to the subject improvement. The Board finds that the appellant did substantiate the claim that the subject's square footage is different than the public record presented by the board of review. A cursory review of the survey provided by the appellant indicates that the subject dwelling contains approximately 2,120 square feet of living area. Consequently, the Board finds the subject improvement contains 2,120 square feet of living area. The subject's improvement assessment is

\$118,882 or \$56.08 per square foot of living area, based on 2,120 square feet.

Both parties presented assessment data on a total of eight equity comparables. These eight properties have improvement assessments ranging from \$29.57 to \$48.39 per square foot of living area. The subject's per square foot improvement assessment of \$56.08, based on 2,120 square feet of living area, falls above the range established by these properties. 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 not supported by the properties contained in the record.

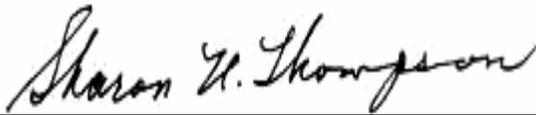
As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

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



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.