

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Carl J. Sinkule
DOCKET NO.: 06-29235.001-R-1
PARCEL NO.: 17-29-418-036-0000

The parties of record before the Property Tax Appeal Board are Carl J. Sinkule, the appellant, and the Cook County Board of Review.

The subject property consists of a 128-year-old, two-story, multi-family dwelling of frame construction containing 1,346 square feet of living area and situated on a 2,500 square foot parcel. Features of the building include two full bathrooms and a full-unfinished basement.

The appellant submitted a one-page letter arguing lack of uniformity caused by area deterioration and neglect of the lots located on the subject's street. The appellant argued that the lots are overgrown with weeds and used as dump sites. The appellant also argued that the block to the south of the subject contain a landfill causing dust and noise, while the block to the north contains an expressway causing noise and pollution. The appellant also disclosed that the subject's area is zoned M1-2 or manufacturing which makes building or selling the subject property difficult. In support of this claim, the appellant submitted a hand-drawn location map, aerial maps and a number of photographs. The appellant also submitted photographs and property characteristic printouts for two properties with the same neighborhood code as the subject. The appellant argued that although these two properties contain more living area and are superior in exterior construction to the subject, they have lower improvement assessments than the subject. The two properties consist of two-story, multi-family dwellings of masonry construction. The first property contains 1,680 square feet of living area and has an improvement assessment of \$11,010 and the second property contains 2,052 square feet of living area and has an improvement assessment of \$11,205. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

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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: \$ 2,865
IMPR.: \$ 13,635
TOTAL: \$ 16,500

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$19,135, with \$13,635 or \$10.13 per square foot of living area apportioned to the improvement and \$5,500 or \$2.20 per square foot apportioned to the land. 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, multi-family dwellings of frame construction with the same neighborhood code as the subject. The improvements range in size from 1,394 to 1,416 square feet of living area and range in age from 123 to 128 years. The comparables contain two full bathrooms. Three comparables contain a full-unfinished basement. The improvement assessments range from \$11.61 to \$13.26 per square foot of living area. The four suggested land comparables range in size from 2,400 to 2,712 square feet and have land assessments ranging from \$1.84 to \$2.20 per square foot. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a one-page letter as well as photographs arguing that the board's comparables are nicer homes, on beautiful streets and located in superior areas. The appellant also argued that the subject's street contains lots that are overgrown with weeds and used as dump sites with many of the lots owned by the City of Chicago.

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 overcome this burden.

Regarding the improvement, the board of review presented assessment data on four equity comparables with the same neighborhood code as the subject. These four properties have improvement assessments ranging from \$11.61 to \$13.26 per square foot of living area. The subject's per square foot improvement assessment of \$10.13 falls below the range established by these properties. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by similar properties contained in the record.

Regarding the land, the appellant argued that the board's comparables are located on beautiful streets in superior areas.

The appellant also argued that the subject's street contains lots that are overgrown with weeds and used as dump sites with many of the lots owned by the City of Chicago. The Board finds the four land comparables submitted by the board of review to be superior in location as compared to the subject and enjoy residential use. The Board finds the subject parcel to be inferior in location and in an area zoned manufacturing. Therefore, the Board finds a reduction in the subject's land assessment is warranted. As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject's land 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.



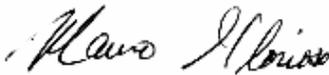
Chairman



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: 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.