

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Stephen Meinertzhagen  
DOCKET NO.: 06-29266.001-R-1  
PARCEL NO.: 17-06-202-034-0000

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

The subject property consists of a 116-year-old, one and one-half story, single-family dwelling of masonry construction containing 2,273 square feet of living area and located in West Chicago Township, Cook County. Features of the residence include one and one-half bathrooms, a partial-finished basement and a one-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 three-page brief, photographs of 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 one-story or one and one-half story, single-family dwellings of masonry or frame and masonry construction located within 0.60 miles of the subject. The improvements range in size from 1,840 to 2,465 square feet of living area and range in age from 87 to 128 years. The comparables contain one, one and one-half or two full bathrooms. Two comparables contain a full-finished or unfinished basement and two comparables have a one-car or two-car garage. The improvement assessments range from \$20.62 to \$22.78 per square foot of living area.

At hearing, the appellant indicated that from 2005 to 2006 the average building assessed value for the 22 properties located on the subject's block increased by 47.46%, whereas, the subject's

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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: \$ 12,000  
IMPR.: \$ 52,000  
TOTAL: \$ 64,000

Subject only to the State multiplier as applicable.

improvement assessment increased by 97.46%. 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 \$70,988. The subject's improvement assessment is \$58,988 or \$25.95 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 one and one-half story, single-family dwellings of masonry or frame and masonry construction located within three-quarter mile of the subject. The improvements range in size from 1,992 to 2,193 square feet of living area and range in age from 116 to 118 years. The comparables contain two full bathrooms. Three comparables contain a full-finished or unfinished basement and one comparable has a two-car garage. The improvement assessments range from \$21.07 to \$26.01 per square foot of living area. The appellant's comparables one and two and the board's comparables three and four are the same properties.

At hearing, the board's representative indicated that the subject was purchased in July 2005 for \$730,000 and that the subject's assessment is appropriate based on the purchase price.

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 a reduction is warranted.

The Board finds the appellant's comparables and the board of review's comparables two, three and four be the most similar properties to the subject in the record. The appellant's comparables one and two and the board's comparables three and four are the same properties. These five properties are similar to the subject in improvement size, amenities, age, and design. In addition, they are all located within close proximity to the subject and have improvement assessments ranging from \$20.62 to \$23.13 per square foot of living area. The subject's per square foot improvement assessment of \$25.95 falls above the range established by these properties. The board of review's remaining comparable is accorded less weight because it differs from the subject in location. The Board further finds that of all the properties submitted for comparison by the parties only one of the comparables has a higher improvement assessment than the subject. 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 most similar 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.



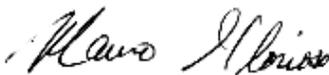
Chairman



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: March 20, 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.