

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Donald T. Schuble
DOCKET NO.: 06-29722.001-R-1
PARCEL NO.: 24-29-314-024-0000

The parties of record before the Property Tax Appeal Board are Donald T. Schuble, the appellant, and the Cook County Board of Review.

The subject property consists of a 33-year-old, two-story style single-family dwelling of frame and masonry construction containing 1,807 square feet of living area and located in Worth Township, Cook County. Amenities include one and one-half baths, a full basement, air conditioning, a fireplace, and a two car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered copies of poor quality photographs and property description printouts for two comparables located within one block of the subject. The printouts revealed the comparables are two story frame and masonry constructed single family dwellings 32 and 34 years old containing 1,707 and 2,977 square feet of living area with two or three and one-half baths. The 2,977 square foot comparable has a partial basement, air conditioning, a fireplace and a two-car garage. The comparables have improvement assessment of \$10.00 and \$4.42 per square foot of living area. The appellant also contends that the descriptive data reflected in the county records for his selected comparables are incorrect. The printouts reflect that the 1,707 square foot comparable lacks a basement, air conditioning, a fireplace, or a garage. The appellant contends that the comparable has a basement, air conditioning, a fireplace and a garage. A copy of the subject's 2005 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$19,998, or \$11.07 per square foot of living area, was disclosed.

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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: \$ 8,394
IMPR.: \$ 19,998
TOTAL: \$ 28,392

Subject only to the State multiplier as applicable.

In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject. The comparables consist of two-story style single-family dwellings of frame and masonry construction from 32 to 39 years old. The comparables range in size from 1,748 to 1,932 square feet of living area with amenities that include two and one half baths, partial basements and garages; three have air condition and three have fireplaces. The comparables have improvement assessments ranging from \$12.06 to \$12.13 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

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 failed to overcome this burden.

As the appellant suggested that the descriptive data reflected in the county records for his selected comparables is inaccurate, the Property Tax Appeal Board will not utilize these properties in its equity analysis.

The Property Tax Appeal Board finds that the board of review submitted four properties as comparable to the subject. The Board finds that these properties are similar in location, style, construction type, and amenities when compared to the subject. The board of review's comparables have improvement assessments ranging from \$12.06 to \$12.13 per square foot of living area. The subject's per square foot improvement assessment of \$11.07 falls below the range established by these properties. After considering adjustments and the differences in the board of reviews suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no 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.



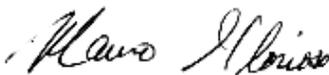
Chairman



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: July 28, 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.