



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Pam Stein  
DOCKET NO.: 06-31097.001-R-1  
PARCEL NO.: 17-06-307-024-0000

The parties of record before the Property Tax Appeal Board are Pam Stein, the appellant, by attorney Stephanie Park of Park & Longstreet, P.C., Rolling Meadows; and the Cook County Board of Review.

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:** \$12,429  
**IMPR.:** \$37,260  
**TOTAL:** \$49,689

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 1.5 to 1.9-story single family dwelling of masonry construction that contains 1,729 square feet of living area. The subject dwelling is approximately 118 years old. Features of the property include a full unfinished basement and a two-car detached garage. The property is located in Chicago, West Chicago Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant presented descriptions and assessment information on twelve comparables improved with 1.5 to 1.9-story dwellings of masonry or frame and masonry construction that range in size from 1,600 to 1,733 square feet of living area. The dwellings range in age from 106 to 118 years old. Ten comparables have full or partial unfinished basements and two have full basements finished with recreation rooms. One comparable has central air conditioning and five comparables have one, two or four-car detached garages. Their improvement assessments range from \$23,571 to \$38,270 or from \$14.73 to \$22.08 per square foot of living area. Based on this evidence

the appellant requested the subject's improvement assessment be reduced to \$25,468 or \$14.73 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$63,750 was disclosed. The subject has an improvement assessment of \$51,321 or \$29.68 per square foot of living area. In support of the assessment the board of review provided a description and assessment information on one comparable described as being improved with 1.5-story dwelling of masonry construction that had 1,650 square feet of living area. This dwelling was approximately 118 years old. The comparable had a full basement finished with a recreation room, central air conditioning and a two-car garage. The board of review indicated this property had an improvement assessment of \$60,877 or \$36.90 per square foot of living area. The board of review also indicated the subject property sold in April 2005 for a price of \$645,000. Based on this evidence, the board of review requested confirmation of the subject'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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 submitted information on twelve comparables that were relatively similar to the subject in age, style, construction and features. Each of these comparables had an improvement assessment below that of the subject property. By comparison, the board of review submitted information on only one comparable with an improvement assessment greater than the subject's improvement assessment. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject improvement was being inequitably assessed and a reduction in the assessment is justified.

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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn R. Lerbis*

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: September 23, 2011

*Allen Castrovillari*

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.