

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Burt Engelberg
DOCKET NO.: 06-31250.001-R-1
PARCEL NO.: 17-06-110-001-0000

The parties of record before the Property Tax Appeal Board are Burt Engelberg, the appellant, by attorney Glenn S. Guttman of Rieff, Schramm & Kanter of Chicago and the Cook County Board of Review.

The subject property consists of a 118-year-old, two-story single-family dwelling of masonry construction located in West Township, Cook County. The residence contains two and one-half bathrooms, a full basement, air conditioning and a two-car garage.

The appellant claimed the subject contained a total of 2,111 square feet of building area. In support of this claim the appellant submitted a hand sketch drawing of floor one and floor two. The second floor drawing showed an "Open" area without dimensions. The appellant's brief claimed that one half of the second floor (Oakley Street) was removed when the home was rehabilitated in 1997. In addition the appellant submitted photographs of the front and rear of the building as well as an interior photograph showing a two story staircase with an enclosed open area background. The Assessor's official records indicate a two story-building area of 2,814 square feet. A review of the photographs front and rear disclose a two story building as does the interior photograph. There is no explanation for the word "Open" which describes part of the second floor. If the term indicates an open area extending from the first floor into the second floor, then this second floor area is included as building area. The PTAB finds the building area claim lacks sufficient evidence to accept a building total of 2,111 square feet. For analysis purposes the PTAB will use the Assessor's figure of 2,814 square feet.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered eight suggested comparable properties located within a quarter mile of the subject. These properties consist of two-

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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: \$12,000
IMPR. \$61,970
TOTAL: \$73,970

Subject only to the State multiplier as applicable.

PTAB/TMcG.

story, class 2-05, single-family dwellings of masonry, frame or frame and masonry construction and range in age from 113 to 138 years. The comparables have one or two bathrooms and full basements, one finished. Two homes are air-conditioned and one has a fireplace. Seven properties have two-car garages. The comparables contain between 2,046 and 2,200 square feet of living area and have improvement assessments ranging from \$48,660 to \$53,694 or from \$22.66 to \$24.47 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$61,970, or \$22.02 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered four suggested comparable properties located within a quarter mile of the subject. Comparable three has been renovated and recently sold for \$1,135,000. The comparables consist of two-story single-family dwellings of masonry construction and range in age from 67 to 113 years. The comparables contain two or three bathrooms most with half-baths, full basements, three finished; all have air conditioning and three have two-car garages. The comparables range in size from 2,408 to 2,860 square feet of living area and have improvement assessments of between \$54,043 and \$101,511 or from \$22.44 to \$35.49 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. 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 PTAB finds the appellant has failed to overcome this burden.

The PTAB finds the board's comparables one and four are the comparables most similar to the subject. These properties have improvement assessments of \$22.44 to \$23.11 per square foot of living area. The subject's per square foot improvement assessment of \$22.02 is below the assessments of these two properties. The PTAB gives less weight to the appellant's comparables because they are less similar to the subject in living area and/or construction. Five are of frame or frame and masonry construction. The board's comparables two and three carry less weight because they differ in living area or recent renovation. After considering the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is insufficient to effect a change in the subject's assessment.

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.

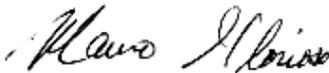
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: February 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.