FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Frank Smeekes
DOCKET NO.: 07-20885.001-R-1 through 07-20885.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Frank Smeekes, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in Chicago; and the Cook County Board of Review.

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-20885.001-R-1	05-29-207-001-0000	8,645	26,930	$35,575
07-20885.002-R-1	05-29-207-002-0000	8,645	26,930	$35,575

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two lots that are improved with a one and one-half story dwelling of frame construction containing 2,118 square feet of living area. The dwelling is 44 years old. Features of the home include a slab foundation, central air conditioning, and a two-car garage. The subject's improvement assessment, prorated 50% for each parcel, is the subject of this appeal.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as one and one-half story frame dwellings that range in age from 57 to 85 years old. The appellant's comparables all have the same neighborhood code as the subject, and the appellant claims they are located over one and one-half miles from the subject. The comparable dwellings range in size from 2,122 to 2,388 square feet of living area. Two comparables have full, unfinished basements, and one has a partial, finished basement. Each comparable has a two-car garage; two have central air conditioning; and two have a fireplace. The comparables have improvement assessments ranging from $23.44 to $25.73 per square foot of living area. The subject's improvement assessment is $53,860 or $25.43 per square

foot of living area. 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 assessment was disclosed. The board of review presented descriptions and assessment information on two comparable properties consisting of one and one-half story frame dwellings. Both comparables have the same neighborhood code as the subject. The dwellings are 54 and 71 years old, and they contain 2,037 and 2,115 square feet of living area. One comparable has a partial, unfinished basement, central air conditioning, a fireplace, and a two-car garage. The other comparable is in poor condition and has a slab foundation, central air conditioning, a fireplace, and a one-car garage. These properties have improvement assessments of $25.47 and $28.83 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant noted that the comparables submitted by the board of review were located in a different municipality than the subject property and the board of review presented only one parcel index number for the subject property.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Both parties presented assessment data on a total of five equity comparables. All of the comparables submitted by both parties were one and one-half story frame dwellings like the subject, and they were also very similar in size. Although none were located in close proximity of the subject, they all had the same neighborhood code as the subject. However, the appellant's comparables numbered one and two were considerably older than the subject and received reduced weight in the Board's analysis. The comparable numbered two by the board of review was in poor condition and was also much older than the subject. As a result, the comparable numbered two by the board of review also received reduced weight. The Board finds the appellant's comparable numbered three and the comparable numbered one by the board of review were generally similar to the subject in age. Despite differences in foundation, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of $25.73 and $28.83 per square foot of

living area. The subject's improvement assessment of $25.43 per square foot of living area falls below these amounts. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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: April 23, 2010

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.