FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Marshall Greenwald
DOCKET NO.: 07-25165.001-R-1
PARCEL NO.: 05-07-401-022-0000

The parties of record before the Property Tax Appeal Board are Marshall Greenwald, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:	$43,920
IMPR.:	$135,744
TOTAL:	$179,664

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 18,300 square foot parcel of land improved with a 13-year old, two-story, masonry, single-family dwelling. The improvement contains 4,848 square feet of living area, three and one-half baths, air conditioning, four fireplaces, a full unfinished basement, and a three-car garage. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information as well as black and white photographs, on a total of five properties suggested as comparable. The properties are located within one mile of the subject. The properties are improved with two-story, masonry, single-family dwellings. They range: in bathrooms from two and one-half to four full and two-half baths; in age from 4 to 16 years; in size from 4,764 to 5,085 square feet of living area; and in improvement assessment from $23.69 to $29.11 per square foot of living area. The subject's improvement assessment is $33.98 per square foot.

The properties also contain: air conditioning, one or two fireplaces, full or partial, finished or unfinished, basements, and two to four-garage areas. 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 improvement assessment of $164,748 or $33.98 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable, one of which is within one-quarter mile of the subject. The properties are improved with two-story, masonry, single-family dwellings. They range: in age from 8 to 17 years; in size from 3,947 to 4,177 square feet of living area; and in bathrooms from two and one-half to three and one-half baths. The properties also include full unfinished basements, air conditioning, one to three fireplaces, and two or three-car garage areas. The properties have improvement assessments ranging from $15.35 to $39.42 per square foot of living area. 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 this appeal.

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 PTAB finds the appellant has met this burden.

The parties presented a total of nine properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #1, #2, #3, and #4 most similar to the subject in improvement size, design, and age. These comparables ranged in improvement assessments from $23.69 to $29.11 per square foot. The subject's improvement assessment at $33.98 per square foot is above the range established by these comparables. Further, the board accorded diminished weight to the remaining properties due to a disparity in improvement size. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds that the appellant has demonstrated that the subject is inequitably assessed. The Board finds that the subject's per square foot improvement assessment is not supported and a reduction in the improvement assessment 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: August 28, 2012

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.