



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

APPELLANT: Aaron Tiram
DOCKET NO.: 07-25929.001-R-1 through 07-25929.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Aaron Tiram, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC, Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-25929.001-R-1	10-33-222-035-0000	5,892	16,646	\$22,538
07-25929.002-R-1	10-33-222-036-0000	5,916	16,622	\$22,538

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of adjoining parcels improved with a one-story, masonry constructed, single family dwelling that contains 1,325 square feet of living area. The dwelling is 53 years old with features that include a full unfinished basement, central air conditioning, a fireplace and a one-car attached garage. The property is located in Skokie, Niles 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 submitted descriptions and assessment information on three comparables located along the same street and within the same block as the subject property. The comparables are improved with one-story dwellings of masonry construction that range in size from 1,321 to 1,586 square feet of living area. The dwellings range in age from 55 to 59 years old. Each of the comparables has a partial or full unfinished basement, central air conditioning, one fireplace and a one-car attached garage. The comparables have improvement assessments ranging from \$32,680 to \$39,398 or from \$24.74 to \$25.75 per square foot of living area. Based on this evidence the appellant

requested the subject's improvement assessment be reduced to \$33,268 or \$25.11 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The subject has an improvement assessment of \$38,192 or \$28.82 per square foot of living area. The board of review presented descriptions and assessment information on three comparable properties consisting of one-story dwellings that range in size from 1,228 to 1,284 square feet of living area. The dwellings range in age from 52 to 54 years old and are of masonry construction. Each of the comparables has a full basement finished as a recreation room, each has central air conditioning, the comparables have one or two fireplaces and the comparables have one or two-car garages. These properties have improvement assessments ranging from \$28.80 to \$30.67 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant asserted his comparables are more similar to the subject in location than are the board of review comparables; each of the board of review comparables is dissimilar to the subject with finished basements; two of the board of review comparables are dissimilar to the subject with two-car garages; and two of the board of review comparables are dissimilar to the subject with two fireplaces.

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 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 met this burden.

The Board finds the comparables submitted by the appellant were most similar to the subject in location and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$24.74 to \$25.75 per square foot of living area. The subject's improvement assessment of \$28.82 per square foot of living area is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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 20, 2010

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.