



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

APPELLANT: Elaine Loseff
DOCKET NO.: 07-26549.001-R-1
PARCEL NO.: 05-29-103-042-0000

The parties of record before the Property Tax Appeal Board are Elaine Loseff, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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:

LAND: \$ 83,212
IMPR.: \$ 172,124
TOTAL: \$ 255,336

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 40,006 square foot parcel of land improved with a 39-year old, two-story, masonry, single-family dwelling containing 4,050 square feet of living area, three and one half baths, air conditioning, two fireplaces, and a partial unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of this argument, the appellant, via counsel, appeared before the Property Tax Appeal Board and submitted two grid sheets with data and descriptions on a total of six properties suggested as comparable to the subject and located on the subject property's street or block. One of the grid sheets listed three suggested comparables located at 109, 107 and 7 Woodley and contained information from 2006. The other grid sheet listed three suggested comparables located at 109, 61, and 31 Woodley and contained information from 2007.

The properties on the grid sheet with information from 2007 are described as two-story, masonry, frame, or frame and masonry, single-family dwellings with three and one half baths, one to two fireplaces, and a full partial unfinished basement for two

properties. The properties range: in age from 48 to 52 years; in size from 4,474 to 4,949 square feet of building area; and in improvement assessment from \$30.18 to \$34.71 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 improvement assessment of \$172,124 or \$42.50 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information regarding four properties suggested as comparable and located in the subject's neighborhood. The properties are described as two-story, masonry, single-family dwellings with between three and one half and five and one half baths, air conditioning for three properties, two or three fireplaces, and a partial or a full basement. The properties range: in age from 41 to 51 years old; in size from 4,000 to 4,309 square feet of building area and in improvement assessments from \$42.55 to \$50.03 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 submitted a letter that stated that the board of review's suggested comparables are located in different subareas while the appellant's comparables are located on the same street as the subject.

At hearing, the appellant's attorney argued that the subject's assessment should be reduced as the subject's 2010 assessment was lowered, pursuant to Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979) wherein the court found, "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". The board of review's representative argued that 2010 is in a different triennial period than 2007 and therefore the Hoyne Savings and Loan Association case is not applicable. In addition, the board of review's representative argued that no weight should be given to the appellant's suggested comparables that contained information from 2006.

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 not met this burden.

The parties presented a total of seven suggested comparable properties that contained data from 2007. No weight was given to the appellant's comparables that contained information from 2006. The PTAB finds the board of review's comparable #1 and the appellant's comparables #1 and #2 are most similar to the subject in location, construction, age and size. The properties are all located on the subject's street and are described as two-story, masonry, single-family dwellings. The properties range: in age from 43 to 52 years old; in size from 4,309 to 4,691 square feet of living area; and in improvement assessment from \$30.18 to \$50.03 per square foot of living area. In comparison, the subject's improvement assessment of \$42.50 per square foot of living area is within the range of these comparables. Therefore, after considering adjustments and the differences in both parties' 2007 comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessment is not warranted.

Additionally the Board finds no reduction is warranted pursuant to the Hoynes Savings & Loan Assoc. decision. The Board finds that 2007 and 2010 are in different triennial assessment periods. Moreover, the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 properties was 16% in 2007 and was 10% in 2010. Therefore, the Board finds no 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

J. R.

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 21, 2012

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.