FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Susan Kroeger
DOCKET NO.: 07-26646.001-R-1 through 07-26646.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Susan Kroeger, the appellant, by attorney Adam E. Bossov, of Law Offices of Adam E. Bossov, P.C. in 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
07-26646.001-R-1	05-29-100-090-0000	$58,050	$101,988	$160,038
07-26646.002-R-1	05-29-102-085-0000	$29,587	$0	$29,587

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 3,566 square feet of living area. The dwelling is 55 years old. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a one-car garage. The dwelling sits on a parcel of land containing 27,909 square feet. Also included in the appeal is an adjacent vacant parcel containing 12,537 square feet of land area.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on six comparable properties described as two-story frame, masonry, or frame and masonry dwellings that range in age from 11 to 51 years old. The comparable dwellings range in size from 2,726 to 3,700 square feet of living area. Features include central air conditioning, one or two-car garages and from one to three fireplaces. Two of the comparables have full basements, one comparable is on a concrete slab foundation and three comparables have partial basements. One of the full basements has finished recreation room area. The comparables have improvement assessments ranging from $79,327 to $103,972 or from $23.51 to $29.10 per square foot of living area. The subject's improvement assessment is $35.60 per square foot of living area. Based on

this evidence, the appellant requested a reduction in the subject's improvement assessment.

The appellant also requested that the vacant parcel be reduced to reflect a level of assessment of 10% of the market value as reflected in the current assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. Parcel 05-29-100-090-000, which is the improved parcel, has a total assessment of $185,000 and vacant parcel 05-29-102-085 has a land assessment of $29,587.

The board of review presented description and assessment information on one comparable property consisting of a two-story masonry dwelling that is 59 years old. The dwelling contains 3,660 square feet of living area. Features include a full basement, central air conditioning, two fireplaces and a two car garage. The board of review's evidence indicated this property also had what was described as "other improvements". This property has an improvement assessment of $159,356 or $43.54 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 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 that appellant comparable number 3 and the comparable submitted by the board of review should receive diminished weight when comparing them to the subject property. Appellant comparable 3 is dissimilar to the subject as it is only 11 year old as compared to the subject being 55 years old. The Board also gives less weight to the board of review comparable in that it is listed as having "other improvements". There is no indication what these improvements are or what if any value they have that contributes to the property's assessment.

The remaining comparables submitted by the appellant were similar to the subject in location, size, style, construction features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $25.80 to $29.10 per square foot of living area. The subject's improvement assessment of $35.60 per square foot of living area

is above the range established by the most similar comparables. After considering adjustments and the differences in the 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.

As to the appellant's request for a reduction in the subject's land assessment, the Property Tax Appeal Board finds that the land assessment on both subject parcels is equitable with the appellant's comparables and that a reduction in the land assessment is not warranted. The comparables had land assessments that ranged from $2.36 to $2.64 per square foot of land area. The subject's land assessments of both parcels of $2.08 and $2.36 per square foot of area are below and within the range established by the comparables. Therefore, the Property Tax Appeal Board finds the subject's land assessments are equitable and a reduction is not justified.

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 22, 2013

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.