



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

APPELLANT: Sydney Moy
DOCKET NO.: 07-27310.001-R-1
PARCEL NO.: 13-36-412-079-0000

The parties of record before the Property Tax Appeal Board are Sydney Moy, the appellant(s), by attorney Bernard Hammer in Winnetka, 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: \$1,346
IMPR.: \$41,342
TOTAL: \$42,688

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 935 square foot parcel of land improved with a seven-year old, three-story, attached, single-family dwelling containing 1,872 square feet of living area, two and one-half baths, air conditioning, a fireplace, and a full unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant submitted a brief, date stamped July 30, 2009, arguing that the subject property is over assessed as compared to similar properties. The appellant's brief asserted that all the frame and masonry properties were over assessed as compared to the masonry properties. The appellant further asserted that the subject, a frame and masonry exterior, should be assessed at 80% of the average of the masonry exterior improvements. The appellant submitted black and white photographs of the subject showing its exterior as frame and masonry.

In this filing, the appellant included a grid of 18 suggested comparables. The comparables are described as masonry or frame

and masonry, attached, single-family dwellings. The properties range in size from 1,050 to 5,137 square feet of living area and in improvement assessment from \$3.79 to \$15.99 per square foot of living area.

The appellant further argued that the 2007-2008 real estate market is soft and that 2007 values are lower than 2006 values and asked the PTAB to take judicial notice of this fact.

In addition, the appellant submitted a second brief, date stamped April 16, 2009, along with a grid with eight suggested comparable properties. These properties are described as two-story, masonry, attached, single-family dwellings. The properties range: in age from 16 to 25 years; in size from 1,032 to 1,432 square feet of living area; and in improvement assessments from 3.79 to \$5.70 per square foot of living area. The appellant also included a map depicting the locations of the subject and the comparable properties and the assessor website printouts for the subject and the comparable properties.

The second brief asserts that the subject property's improvement is 684% of the 75% downward adjusted amount for the difference between masonry and frame exterior construction. The appellant requests the subject's improvement assessment be reduced to 75% of the average of the four lowest fully masonry improvement assessments. The brief also reiterated the appellant's arguments from the first brief regarding market value in 2007 versus 2006.

The appellant then submitted a third brief, date stamped May 22, 2009, along with a copy of the appellant's petition with notations stating "4-13-09 revised" and "supplemental revised 5-21-09". This brief includes the eight suggested comparables from the second brief along with a copy of the black and white photograph of the subject, several maps depicting the locations of the subject and suggested comparables, and a brief reiterated the same arguments as found in the second brief. This brief also asks the PTAB to take judicial notice that frame construction is less valuable than masonry construction.

At hearing, the appellant's attorney, Bernard Hammer, reiterated his request that the PTAB should take judicial notice that frame construction is less valuable than masonry construction.

The appellant's attorney stated that the petition and evidence were revised in May 25, 2009 and that the appellant's evidence is the eight comparables only.

Mr. Hammer first asserted that the assessor has incorrectly listed the subject as frame when the subject is actually frame and masonry due to the small brick façade on the front of the improvement. He then asserted the eight comparables, which are masonry construction, have an average improvement assessment of \$4.30 per square foot of living area while the subject property is at \$22.08 per square foot of living area. He argues the subject should be reduced to 75% of the masonry constructed

improvement assessments. He referenced the story of the three little pigs and asserted that children are taught at an early age that brick is more sturdy and stronger.

Mr. Hammer then requested that the PTAB take judicial notice that the real estate market has declined from 2006 to 2007.

Mr. Hammer referenced a map showing the distance of the eight comparables from the subject. This map shows the comparables are within approximately four blocks of the subject.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$42,688 with an improvement assessment of \$41,342 or \$22.08 per square foot of living area was disclosed. In support of the subject's assessment, the board of review submitted descriptions and assessment information on three properties suggested as comparable and located on the subject's block. The properties are described as three-story, frame, single-family dwellings with two and one-half baths, one fireplace, air conditioning, and a full, unfinished basement. The properties are seven years old, contain 1,872 square feet of living area, and have improvement assessments from \$22.09 to \$22.10 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review's representative, Michael Terebo, argued that the board's comparables are similar to the subject in age, size and amenities.

Mr. Terebo testified that the board of review did not object to the appellant's request for judicial notice in regards to the decline in the market from 2006 to 2007. He testified that board of review recognizes what has happened in the market. As to the request for judicial notice in regards to masonry construction being more valuable than frame construction, Mr. Terebo testified the board of review objected to this request. He took no position on the story of the three little pigs and its teaching children of the value of brick buildings.

In rebuttal, Mr. Hammer argued that the board of review's comparables are all over assessed. He argued that appellant's eight comparables show that masonry buildings are assessed lower than frame and that based on masonry being more valuable, the subject is over assessed.

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.

As to the subject's construction style, the PTAB finds the appellant has submitted sufficient evidence to show the subject property is frame and masonry. The PTAB finds the subject contains a brick facade on the front of the improvement.

As to the requests for judicial notice, the PTAB takes judicial notice that the real estate market declined from 2006 to 2007. However, the PTAB does not take judicial notice that frame construction is less valuable than masonry construction. The PTAB finds that this fact is not commonly known or readily ascertainable and is subject to reasonable dispute.

The parties presented a total of 11 properties suggested as comparable. The PTAB finds the board of review's comparables most similar to the subject in size, age, design, location and amenities. The properties are seven years old, contain 1,872 square feet of living area, and have improvement assessments from \$22.09 to \$22.10 per square foot of living area. In comparison, the subject's improvement assessment of \$20.08 per square foot of living area is below the range of these comparables.

Although the appellant submitted comparables that are masonry construction and argued that they are assessed less than the subject which is frame and masonry construction, the PTAB finds that exterior construction is not the only element used to determine comparability and that all the characteristics are considered to determine if the subject is equitably assessed.

Therefore, after considering adjustments and the differences in the 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.

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.



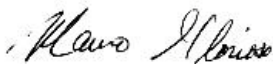
Chairman



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: September 21, 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.