



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

APPELLANT: David Aul
DOCKET NO.: 07-29545.001-R-1
PARCEL NO.: 03-28-103-017-0000

The parties of record before the Property Tax Appeal Board are David Aul, the appellant(s), by attorney Mitchell L. Klein, of Schiller Klein PC 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:

LAND: \$23,760
IMPR.: \$34,034
TOTAL: \$57,794

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 29,700 square foot parcel of land improved with a 53-year old, frame and masonry, single-family dwelling containing two and one-half baths, air conditioning, two fireplaces, and a full, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

The appellant first contended that the subject's improvement size and style is not accurately listed by the county. In support of this, the appellant submitted a copy of an affidavit stating the property was originally a one-story home with approximately 1,745 square feet of living area and 14 years ago a second story addition encompassing one half of the first floor was added for a total square footage of approximately 2,618 square feet of living area. The appellant also submitted a copy of a plat of survey for the subject when it was a one-story dwelling.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of three

properties suggested as comparable and located on the same street as the subject. The properties are described as one and one-half story, frame and masonry or frame, single-family dwellings with two or two and two-half baths, air conditioning for two properties, one or two fireplaces for two properties, and a basement for all. The properties range: in age from 52 to 58 years; in size from 1,887 to 3,939 square feet of building area; and in improvement assessments from \$11.82 to \$13.40 per square foot of living area. Black and white photographs of the suggested comparables were also included. 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 \$46,408 or \$12.93 per square foot of living area using 3,590 square feet was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable and located in the subject's neighborhood. The properties are described as two-story, frame and masonry, single-family dwellings with between two and one-half and three and one-half baths, one or two fireplaces, air conditioning for three properties, and, for three properties, a partial or full basement. The properties range: in age from 42 to 44 years; in size from 3,108 to 3,729 square feet of building area; and in improvement assessments from \$15.33 to \$15.69 per square foot of living area. Black and white photographs of the suggested comparables were also included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter asserting the subject is a one and one-half story dwelling with 2,618 square feet of living area and that the county has inaccurately described the subject as a two-story with 3,590 square feet of living area.

At hearing, the appellant's attorney asserted that the PTAB ruled on the subject's size in a previous appeal and asked the PTAB to take judicial notice of appeal 01-24772.001-R-1. The appellant asserts this decision found the subject property to contain 2,618 square feet of living area. The board of review did not object to this decision being reviewed by the PTAB.

The board of review's representative, Michael Terebo, argued that the subject is equitably assessed. In response to questions, Mr. Terebo argued that a certified appraiser did not show the size of the subject. He further argued that the PTAB does not have authority to determine size. Mr. Terebo testified that he had no personal knowledge as to how the assessor arrived at the subject's size.

After reviewing the testimony 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.

As to the subject's size and design, the PTAB finds the appellant has submitted sufficient evidence to show the subject is a one and one-half story dwelling with 2,618 square feet of living area. The PTAB further takes judicial notice of its previous 2001 decision in regards to the subject property where the PTAB found the subject was a one and one-half story dwelling containing 2,618 square feet of living area.

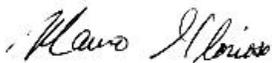
The parties presented a total of seven properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #1 and #3 and the board of review's comparable #3 most similar to the subject in age, size, and construction. The properties are described as one and one-half or two-story, frame or frame and masonry, single-family dwellings. The properties range: in age from 43 to 58 years; in size from 1,887 to 3,321 square feet of living area; and in improvement assessments from \$11.82 to \$15.47 per square foot of living area. In comparison, the subject's improvement assessment of \$17.73 per square foot of living area is above the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds 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



Acting 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: November 18, 2011



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.