



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

APPELLANT: Ronald Kittner
DOCKET NO.: 08-22335.001-R-1 through 08-22335.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ronald Kittner, the appellant, 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
08-22335.001-R-1	02-09-102-008-0000	3,229	1,073	\$4,302
08-22335.002-R-1	02-09-102-009-0000	3,230	9,665	\$12,895

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 78-year-old, one-story, single-family dwelling of frame construction containing 855 square feet of living area, one bathroom and built on slab. The subject is prorated over two tax parcels located in Palatine Township, Cook County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of the equity claim, the appellant submitted assessment data and descriptive information on five properties suggested as comparable to the subject. The appellant also submitted photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables, a copy of plat of survey, a copy of the subject's closing statement and a copy of the board of review's decision. The five comparables consist of one-story, single-family dwellings of frame construction located within the subject's neighborhood. The improvements range in size from 600 to 1,141 square feet of living area and range in age from 47 to 69 years old. The comparables contain one, one and one-half or

two full bathrooms. Four comparables have a finished or unfinished basement and four comparables have a one-car or two-car detached garage. The improvement assessments range from \$6.36 to \$17.48 per square foot of living area.

At hearing, the appellant asserted the subject was purchased in August 2002 for \$100,000 and no building permits have ever been issued. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$24,026. The subject's improvement assessment is \$17,567 or \$20.54 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on two properties suggested as comparable to the subject. The suggested comparables are improved with one-story, 59 or 129-year-old, single-family dwellings of frame construction with the same neighborhood code as the subject. The improvements contain 864 and 921 square feet of living area. The comparables contain one bathroom and a garage. One comparable has a full-unfinished basement. The improvement assessments are \$13.20 and \$17.33 per square foot of living area, respectively. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a one-page letter arguing the board's comparable one has been utilized as a business property for over ten years and the board's comparable two is located four miles from the subject.

After hearing 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's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

Both parties presented assessment data on a total of seven equity comparables. The Board finds these seven properties similar to the subject in size, age, design, exterior construction and location. They have improvement assessments ranging from \$6.36 to \$17.48 per square foot of living area. The subject's per square foot improvement assessment of \$20.54 falls above the range established by these properties. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is inequitable 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: May 20, 2011

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.