



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

APPELLANT: Rose Fisher
DOCKET NO.: 08-23044.001-R-1
PARCEL NO.: 05-17-112-016-0000

The parties of record before the Property Tax Appeal Board are Rose Fisher, 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 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: \$27,034
IMPR: \$129,428
TOTAL: \$156,462

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 15,360 square foot parcel of land improved with an 85-year old, two-story, masonry, single-family dwelling containing 3,300 square feet of living area, three and one-half baths, two fireplaces, air conditioning, 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 arguing that the subject's land and improvement are over assessed as compared to similar properties. As to the land, the appellant submitted a grid listing the address, property identification number, land area, assessed value and assessment per square foot for 68 properties. The land assessments for these properties range from \$1.32 to \$1.76 per square foot.

As to the improvement, the appellant's brief asserted that the improvement assessment is well above the average assessment of the 21 comparables submitted by the appellant. These 21 properties are described as one, one and one-half or two-story, masonry, single-family dwellings. Amenities include three to six

baths, one or two fireplaces for 19 properties, and air conditioning for 12 properties. The properties range: in age from 1 to 91 years; in size from 2,060 to 4,675 square feet of living area; and in improvement assessments from \$17.06 to \$27.28 per square foot of living area. The appellant also included a copy of the first page of the assessor's certificate of error process brochure, and highlighted copies of articles concerning the drop in housing prices and the assessor's methods. The appellant's brief asks that the PTAB take judicial notice that there has been a drop in values from 2006 to 2008.

At hearing, the appellant's attorney, Bernard Hammer, reiterated his argument that the subject's land is over assessed based on a review of the 68 comparables and the subject's improvement is over assessed based on a review of the 21 comparables. He requested the subject's assessments be reduced to the average assessment of the land and improvement suggested comparables, respectively. Mr. Hammer requested the PTAB to take judicial notice that the value of property has declined from 2006 to 2008.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's land assessment of \$44,851 or \$2.92 per square foot and improvement assessment of \$129,428 or \$39.22 per square foot of living area were disclosed. In support of the subject's assessment, the board of review submitted descriptions and assessment information on four properties suggested as comparable. The properties are described as two-story, masonry, single-family dwellings. Amenities include between two and one-half and three and two-half baths, one or three fireplaces, air conditioning, and a full basement with one finished. The properties range: in age from 70 to 83 years old; in size from 3,290 to 3,492 square feet of living area; and in improvement assessments from \$34.29 to \$40.98 per square foot of living area. The properties range in land size from 8,250 to 13,950 square feet and have land assessments of \$2.92 per square foot. 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 and support the subject's current assessment. Mr. Terebo testified that he will not address the land issue and asserts that the PTAB will make that decision based on the evidence. He testified the board of review does not object to the appellant's request for judicial notice in regards to the decline in the market from 2006 to 2008.

In rebuttal, the appellant submitted a brief asserting that the board of review failed to provide any legal argument or clear and convincing evidence to rebut the appellant's arguments and evidence. The appellant argues that only his evidence should be considered to find that the subject is over assessed. In addition, the appellant asserts the board of review failed to rebut the 21 improvement comparables submitted by the appellant.

In rebuttal at hearing, Mr. Hammer asserted that the fact that the board of review submitted properties assessed above the subject does not rebut the fact that the subject is over assessed based on 21 comparables submitted by the appellant that are assessed lower than the subject. He asserts the board of review's comparables are over assessed also.

In response, Mr. Terebo argued that it is not the number of comparables that show a property is over or under assessed, but the quality of those comparables and their similarity to the subject.

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 requests for judicial notice, the PTAB takes judicial notice that the real estate market declined from 2006 to 2008.

As to the land, the PTAB finds that the appellant's land comparables are similar to the subject's land. These 68 properties range in size from 1,650 to 103,421 square feet and have land assessments of \$1.32 or \$1.76 per square foot. In comparison, the subject's land assessment of \$2.92 per square foot is above the range of these comparables. Therefore, the PTAB finds that the subject's land assessment is not supported and a reduction in the land assessment is warranted.

As to the improvement, the parties presented a total of 251 properties suggested as comparable. The PTAB finds the appellant's comparables #2, #6 and #10 and the board of review's comparables most similar to the subject in size, age, design, and construction. The properties range: in age from 68 to 83 years old; in size from 3,226 to 3,492 square feet of living area; and in improvement assessments from \$18.05 to \$40.98 per square foot of living area. In comparison, the subject's improvement assessment of \$39.22 per square foot of living area is within the range of these comparables.

Therefore, after considering adjustments and the differences in the comparables when compared to the subject, the PTAB 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.

Donald 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.