



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

APPELLANT: Lena & Jiann Bee
DOCKET NO.: 08-26027.001-R-1
PARCEL NO.: 04-08-404-002-0000

The parties of record before the Property Tax Appeal Board are Lena & Jiann Bee, the appellants, by attorney Steven Kandelman, of Sarnoff & Baccash in Chicago; 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: \$ 29,900
IMPR.: \$ 134,511
TOTAL: \$ 164,411

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 28,750 square feet of land improved with a three-year old, two-story, masonry, single-family dwelling. The improvement contains 6,381 square feet of living area as well as a full basement, five full and one half-baths, two fireplaces, and a four-car garage.

The appellant argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellants submitted descriptive and assessment data for six suggested comparables. They are improved with a two-story, single-family dwelling with masonry exterior construction. They range: in age from 3 to 54 years; in improvement size from 5,589 to 6,698 square feet of

living area; and in improvement assessments from \$14.35 to \$18.00 per square foot. The subject's improvement assessment is at \$21.08 per square foot of living area. The properties also include varying amenities. Based upon this analysis, the appellants requested a reduction in the subject's assessment. The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$164,411. The board of review submitted descriptive and assessment data relating to four suggested comparables located either on the same block as is the subject or within the subject's subarea. They are improved with a two-story, masonry, single-family dwelling. The improvements range: in age from 3 to 7 years; in size from 5,976 to 6,289 square feet of living area; and in improvement assessments from \$22.08 to \$24.40 per square foot. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellants contend 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 data, the Board finds that the appellants have not met this burden and that a reduction is not warranted.

In totality, the Board finds that appellants' comparables #4 and #5 as well as the board of review's comparables #2 and #4 are most similar to the subject in style, improvement age, size, and/or amenities. In analysis, the Board accorded most weight to these comparables with adjustments thereto. The comparables range in improvement assessments from \$17.19 to \$24.40 per square foot of living area. The subject's improvement assessment at \$21.08 per square foot is within the range established by these comparables.

Therefore, the Board finds that the evidence does support the subject's assessment and that a reduction 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.

Ronald R. Cuit

Chairman

K. L. Ferr

Member

Member

Mark Morris

Member

JR

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: April 18, 2014

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.