



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

APPELLANT: Charlie Kasabian
DOCKET NO.: 09-24352.001-R-1
PARCEL NO.: 03-36-310-010-0000

The parties of record before the Property Tax Appeal Board are Charlie Kasabian, 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:

LAND: \$6,118
IMPR.: \$40,343
TOTAL: \$46,461

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 8,439 square foot parcel of land improved with a 16-year old, two-story, frame and masonry, single-family dwelling that contains 2,475 square feet of living area, two and one-half baths, a two car garage, and a partial unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of this argument, the appellant submitted data and descriptions on a total of four properties suggested as comparable to the subject and located within three blocks of the subject property. They are described as 16 year old, two-story, frame and masonry, single-family dwellings that include two and one-half baths, a two car garage, and a full unfinished basement. The properties range in size from 2,475 to 2,782 square feet of building area and range in improvement assessment from \$15.30 to 17.25 per square foot of living area. 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 \$46,035 or \$18.60 per square foot of living area was disclosed. In

support of the subject's assessment, the board of review presented descriptions and assessment information regarding four properties suggested as comparable and located within one-quarter mile from the subject property. The properties are described as two-story, frame and masonry, single-family dwellings. Features include two and one-half baths, a partial or full unfinished basement, and a two car garage. These properties range: in age from 16 to 17 years old and range in size from 2,324 to 2,475 square feet of living area and in improvement assessment from \$16.30 to \$19.48 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 argued assessment inequity 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 assessments 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 demonstrated unequal treatment by clear and convincing evidence.

The parties presented a total of eight suggested comparable properties. The PTAB finds the board of review's comparable #3 and the appellant's comparables #1, #2, and #4 are the most similar to the subject in size, amenities, and exterior construction. The properties are described as two-story, frame and masonry, single-family dwellings that contain 2,475 square feet of living area, two baths, a full unfinished basement, and a two car garage. These properties range in age from 16 to 17 years old and range in improvement assessment from \$16.30 to \$17.25 per square foot of living area. In comparison, the subject's improvement assessment of \$18.60 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



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.