PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: George Sanhose
DOCKET NO.: 01-23132.001-R-1
PARCEL NO.: 05-18-402-088-0000

The parties of record before the Property Tax Appeal Board are George Sanhose, the appellant, by attorney Patrick Cullerton of the law firm of Thompson Coburn Fagel Haber, of Chicago, and the Cook County Board of Review.

The subject property consists of a 25-year-old, two-story, single-family residence of masonry construction containing 4,656 square feet of living area. The subject improvement features a full unfinished basement, three full baths, a fireplace, a garage, and central air conditioning. The appellant contends unequal treatment in the assessment process as the basis of the appeal.

The appellant submitted assessment data and descriptions on nine properties located in the area of the subject property along with a brief in support of a reduction in the subject's assessed value, photos of the subject and its comparables, and a map indicating the distance from the subject to the comparables.

The properties are two-story single-family residences masonry or frame or frame and masonry or masonry construction. They contained two or three full baths and a full or partial basement each. Each has a fireplace and air conditioning. They range in age from 4 to 62 years and they range in size from 3,824 to 4,540 square feet and have improvement assessments ranging from $12.27 to $15.28 per square foot of living area. The subject improvement was assessed at $16.64 per square foot of living area. On the basis of this analysis, the appellant requested an assessment for the subject improvement of $14.00 per square foot living area.

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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: $ 25,264
IMPR.: $ 77,495
TOTAL: $ 102,759

Subject only to the State multiplier as applicable.

PTAB/mmg

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In addition, assessment data and descriptions on four properties in the same area as the subject were presented. The properties are all masonry construction and range in age from 25 to 60 years. Each contains a basement, air conditioning, at least one fireplace, and three or four full baths. Each has a garage. The properties ranged in size from 3,819 to 4,858 square foot and had improvement assessments ranging from $17.08 to $19.88 per square foot of living area.

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 Board further finds that a reduction in the assessment of the subject property is not warranted based on the evidence contained in the record.

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 l (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

In this appeal, there were a total of 13 comparable properties submitted by the parties. The PTAB finds that the most similar comparables are the board of review's comparables one, two and three. These three comparables were similar to the subject in construction, style, age, and location to the subject property and had improvement assessments ranging from $17.08 to $19.07 per square foot of living area. The subject improvement is assessed at $16.64 per square foot of living area and is below the range of the most similar comparables. The remaining properties were not as similar in age, design, bath, or square feet of living area.

Therefore, based on a review of the assessment comparables contained in the record, the Property Tax Appeal Board finds that the appellant has not supported the contention of unequal treatment in the assessment process and a reduction in the assessment of the subject property 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.

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: May 30, 2008

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.