PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Frank Schmidt
DOCKET NO.: 03-29047.001-R-1
PARCEL NO.: 13-23-220-002-0000

The parties of record before the Property Tax Appeal Board are Frank Schmidt, the appellant, by attorney Margaret E. Graham of Rieff Schramm & Kanter, Chicago, and the Cook County Board of Review.

The subject property consists of an 82-year-old, two-story style multi-family dwelling of masonry construction containing 2,368 square feet of living area and located in Jefferson Township, Cook County. Amenities include two full baths, an unfinished basement and a two-car garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing seven suggested comparable properties located on the same street as the subject. These properties consist of two-story style multi-family dwellings of frame or masonry construction from 78 to 93 years old. The comparable dwellings contain two or four full baths and five have basements. The comparables range in size from 2,368 to 4,554 square feet of living area and have improvement assessments ranging from $8.30 to $11.95 per square foot of living area. A copy of the subject's 2003 board of review final decision was also included. 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 final improvement assessment of $28,876, or $12.19 per square foot of living area, was disclosed. In support of the subject’s assessment, the board of review offered property characteristic sheets and a spreadsheet detailing three suggested comparable properties located in the

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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:	$	3,589
IMPR.:	$	28,400
TOTAL:	$	31,989

Subject only to the State multiplier as applicable.

same coded assessment neighborhood as the subject. The comparables consist of two-story style multi-family dwellings of masonry construction from 78 to 90 years old. The comparables contain two or three full baths, basements and have garages; one also has two fireplaces. These properties range in size from 2,304 to 2,336 square feet of living area and have improvement assessments ranging from $12.54 to $13.12 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

In rebuttal, the appellant offered a grid and assessment data describing five additional comparables. This is new evidence submitted under the guise of rebuttal. *The Official Rules of the Property Tax Appeal Board* §1910.66(b) states in pertinent part:

> b) Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties.

Therefore, the Property Tax Appeal Board will not consider these comparables in its analysis of the evidence.

The appellant also contends the subject's garage is being assessed on the subject parcel as well as an adjacent parcel.

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'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.

Regarding the appellant's contention the subject's garage is being assessed on the subject parcel as well as an adjacent parcel, the Property Tax Appeal Board finds the appellant failed to provide documentation or evidence supporting this argument. Therefore, the Board finds the argument without merit.

The Property Tax Appeal Board finds that the parties submitted ten properties as comparable to the subject. These properties have improvement assessments ranging from $8.30 to $13.12 per square foot of living area. The Board places primary weight on three properties located on the same street and block as the subject which are similar in construction type, age, and size when compared to the subject. These are the appellant's comparables two, four and five. The Board accords moderate weight to the appellant's four remaining comparables for differences from the subject in construction type, size and/or age. The board of review's comparables are accorded the least weight by the Board for their less similar location than the appellant's comparables. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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: April 1, 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.