

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert Allen and Evelyn Allen
DOCKET NO.: 03-21010.001-R-1 and 04-20305.001-R-1
PARCEL NO.: 15-01-203-025

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Robert Allen and Evelyn Allen, the appellants; and the Cook County Board of Review.

At hearing, the PTAB consolidated these matters without objection from the parties.

The subject property consists of a 9,400 square foot land parcel improved with a 49-year old, two-story, masonry, multi-family dwelling. The improvement contains a full basement, two baths, air conditioning, and a two-car garage. The appellant's pleadings raised two issues: first, that the improvement's square footage was incorrect; and secondly, that there was unequal treatment in the assessment process of the improvement as the bases of this appeal.

As to the improvement's size, the appellants' pleadings asserted a size of 2,440 square feet without supporting documentation. Whereas, the board of review asserted 3,044 square feet of living area and included a copy of the property's characteristic printout reflecting such. At hearing, the appellant, Robert Allen, testified that he measured the property off of its survey as well as measuring the exterior of the building. He also testified that this property is not an owner-occupied residence. Therefore, the PTAB finds that the best evidence of size was submitted by the board of review and that the subject's improvement contains 3,044 square feet of living area. The PTAB finds that the appellants failed to provide any schematic or survey to support the asserted square footage.

In support of equity argument, the appellants presented evidence of assessment data, descriptions, as well as black and white
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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:	\$	10,905
IMPR.:	\$	28,023
TOTAL:	\$	38,928

Subject only to the State multiplier as applicable.

PTAB/KPP

photographs on four properties located within a five-block to eight-block radius of the subject property. The suggested comparables are improved with a two-story, masonry, multi-family dwelling with a full basement and two baths. They range: in age from 46 to 78 years; in size from 2,156 to 3,802 square feet of living area; and in improvement assessments from \$5.23 to \$10.48 per square foot. The unit descriptions were not submitted for each property.

At hearing, the appellant, Robert Allen, testified that two-unit apartment buildings are very rarely located in River Forest. On the basis of this analysis, the appellants requested a reduction in the subject's assessment.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$38,928 was disclosed reflecting an improvement assessment of \$9.21 per square foot of living area. In addition, an equity analysis consisting of four properties was offered as well as copies of property characteristic printouts for these properties. The suggested comparables are improved with a two-story, masonry, multi-family dwelling with a garage located either on the subject's same block or within a 15 block radius of the subject. They range: in units from three to four; in baths from three to six; in age from 48 to 53 years; and in size from 3,024 to 3,786 square feet of living area. The improvement assessments range from \$9.36 to \$10.10 per square foot.

At hearing, the board of review's representative testified that he had no personal knowledge of the suggested comparables design. Based on its analysis, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant requested that the board of review's property #1 not be considered because the appellants asserted that this suggested comparable was the subject of another property tax appeal before the PTAB. The PTAB denied the appellants request to strike the board's comparable. Mr. Allen argued that the board's property #2 contains six apartments and property #3 contains 4 apartments, therein.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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. The PTAB finds that the appellants have not met this burden and that a reduction in the subject's assessment is not warranted.

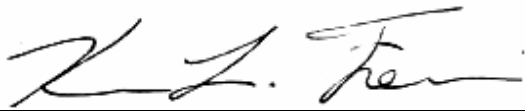
In totality, the parties submitted eight equity comparables. The PTAB finds that the board of review's comparables #1, #2 and #4 are most similar to the subject. These three comparables contain similar improvements that range: in age from 51 to 53 years; in size from 3,024 to 3,624 square feet; and improvement assessments from \$9.36 to \$9.75 per square foot of living area. In comparison, the subject's assessment stands at \$9.21 per square foot of living area, which is below the range established by these comparables. The PTAB accorded diminished weight to the remaining properties due to a disparity in improvement size.

The PTAB finds that the evidence has not demonstrated that the subject's improvement is assessed in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's 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.



Chairman



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: October 26, 2007



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.