AMENDED
PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Susan Bernstein
DOCKET NO.: 04-27280.001-R-1
PARCEL NO.: 05-06-313-065-0000

The parties of record before the Property Tax Appeal Board are Susan Bernstein, the appellant, by attorney Arnold G. Siegel, of Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a 43-year old, one-story dwelling of frame and masonry exterior construction containing 3,027 square feet of living area. Features of the dwelling include a full finished basement, central air-conditioning, two fireplaces and a 2.5 car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. In support of this argument the appellant submitted information on four comparable properties described as one-story masonry or frame and masonry dwellings that range in age from 39 to 50 years old for consideration. The comparables range in size from 2,799 to 3,121 square feet of living area. Two comparables have partial finished basements, one has a full finished basement, and one comparable has a crawl space foundation. Each comparable has central air conditioning, a fireplace and a 2-car garage. The comparables have improvement assessments that range from $35,676 to $54,910 or from $11.72 to $17.59 per square foot of living area. The subject has an improvement assessment of $63,268 or $20.90 per square foot of living area. The appellant argued the subject's improvement assessment equates to a market value of $130.63 per square foot of living area which is 34.9% more than the average market value reflected by the improvement assessments for the comparables of $96.83 per square foot. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to reflect a market value of $96.83 per square foot resulting in an improvement assessment of $46,897 or $15.49 per square foot of living area.

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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:	$	27,656
IMPR.:	$	53,427
TOTAL:	$	81,083

Subject only to the State multiplier as applicable.

PTAB/eeb/Feb.09/2004-27280

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of one-story masonry dwellings that were either 51 or 53 years old. The comparable dwellings ranged in size from 2,087 to 2,629 square feet of living area. Each comparable had a partial or full basement, with two comparables having some finished area. Each comparable had central air conditioning, one fireplace and a one or two-car garage. These properties have improvement assessments ranging from $52,091 to $56,524 or $21.50 and $24.96 per square foot of living area, respectively. 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 Board further finds a reduction in the subject's assessment is warranted.

The appellant contends 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 assessment data, the Board finds the appellant has met this burden.

The Board finds comparables one and three submitted by the appellant were most similar to the subject in size, location, age, basement finish and features. These comparables contained either 3,045 or 3,121 square feet of living area and were 47 and 48 years old, respectively. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of $11.72 and $17.59 per square foot of living area, respectively. The subject's improvement assessment of $20.90 per square foot of living area is above this range. In conclusion, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's 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.

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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 27, 2009

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.