

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Rathit Dhingra
DOCKET NO.: 05-25804.001-R-1
PARCEL NO.: 14-33-408-031-0000
TOWNSHIP: North

The parties of record before the Property Tax Appeal Board are Rathit Dhingra, the appellant, and the Cook County Board of Review.

The subject property consists of a 115-year-old, two-story, multi-family dwelling of masonry construction containing 2,006 square feet of living area with three full bathrooms, a full-unfinished basement and a two-car detached garage. The subject is located in North Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted photographs of the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of multi-story, 99 or 115-year-old, multi-family dwellings of masonry construction located on the same street and within two blocks of the subject. The improvements range in size from 2,579 to 4,320 square feet of living area. The comparables contain two and one-half or three full bathrooms. Three comparables contain a finished or unfinished basement and one comparable has a two-car detached garage. The improvement assessments range from \$16.60 to \$20.43 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

(Continued on Next Page)

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:	\$ 18,248
IMPR.:	\$ 95,077
TOTAL:	\$ 113,325

Subject only to the State multiplier as applicable.

PTAB/rfd5592

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$113,325. The subject's improvement assessment is \$95,077 or \$47.40 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on one property suggested as comparable to the subject. The suggested comparable is improved with a two-story, 83-year-old, multi-family dwelling of masonry construction located within the same survey block as the subject. The improvement contains 1,980 square feet of living area with two full bathrooms and a full unfinished basement. The improvement assessment is \$44.18 per square foot of living area. The board of review's evidence disclosed that the subject sold in March 2002 for a price of \$777,500. Based on the evidence presented, 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'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 not overcome this burden.

The appellant submitted four properties as suggested comparables to the subject in support of the inequity argument. The Board finds these properties similar to the subject in location, age and construction. The improvement assessments range from \$16.60 to \$20.43 per square foot of living area. The subject's per square foot improvement assessment of \$47.20 falls above the range established by these properties. However, the Board finds the appellant's suggested comparables to be significantly larger in size of living area as compared to the subject and range from 573 to 2,314 square feet larger. Accepted assessment theory suggests that as building size increases the value per square foot decreases, all other things being equal. In the instant cause, the Board finds this theory is exemplified; the larger dwellings have lower per square foot assessments; and the smaller dwellings have higher per square foot assessments. After considering adjustments for size, and the differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence provided by both parties' does not support a change in the subject's current assessment. As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the

subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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: April 25, 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.